TAL 1
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	DA CUST ACCT EXPENSE	DA CUST SER.&INFO EXPENSE	DA SALES EXPENSE	DA CONSERVATION EXPENSES	DA CUSTOMER DEPOSITS	DA INTANGIBLE PLANT
1	CAPACITY COMPONENT	AD68SD	H68SD	P68SD	0	0	0	0	0	0
2	TOTAL ACCOUNT 368	AD68	H68	P68	0	0	0	0	0	0
3	ACCOUNT 369									
4	CAPACITY COMPONENT	AD69D	H69D	P69D	0	0	0	0	0	0
5	CUSTOMER COMPONENT	AD69C	H69C	P69C	0	0	0	0	0	0
6	TOTAL ACCOUNT 369	AD69	H69	P69	0	0	0	0	0	0
7	ACCOUNT 370									
8	TOTAL ACCOUNT 370	AD70	H70	P70	0	0	0	0	0	0
9	ACCOUNT 373	AD73	H73	P73	0	0	0	0	0	0
10	TOTAL DISTRIBUTION									
11	CAPACITY COMPONENT	ADDD			0	0	0	0	0	0
12	CUSTOMER COMPONENT	ADDC			0	0	0	0	0	0
13	STREET LIGHTING	ADDF			0	0	0	0	0	0
14	TOTAL	ADDT			0	0	0	0	0	0
15	GENERAL PLANT									
16	ACCOUNT 390-399									
17	CAPACITY COMPONENT	ADGD	H900D	PG2D	0	0	0	0	0	0
18	CUSTOMER COMPONENT	ADGC	H900C	PG2C	2,957,778	141,466	185,243	239,631	0	0
19	STREET LIGHTING	ADGF	H900F	PG2F	0	0	0	0	0	0
20	TOTAL	ADGT	H900	PGT2	2,957,778	141,466	185,243	239,631	0	0
21	RETIREMENT WORK IN PROGRESS									
22	CAPACITY COMPONENT	ARWIPD	HRWIPD	APDD	0	0	0	0	0	0
23	CUSTOMER COMPONENT	ARWIPC	HRWIPC	APDC	530	25	33	43	0	0
24	STREET LIGHTING	ARWIPF	HRWIPF	APDF	0	0	0	0	0	0
25	TOTAL	ARWIPT	HRWIP	APDT	530	25	33	43	0	0
26	TOTAL ACCUMULATED DEPRECIATION									
27	CAPACITY COMPONENT	APDD			0	0	0	0	0	0
28	CUSTOMER COMPONENT	APDC			2,958,308	141,491	185,276	239,674	0	0
29	STREET LIGHTING	APDF			0	0	0	0	0	0
30	TOTAL	APDT			2,958,308	141,491	185,276	239,674	0	0
31	ACCUM. PROV. FOR AMORTIZATION									
32	CAPACITY COMPONENT	AMLTD	QAMLTD	PG2D	0	0	0	0	0	0
33	CUSTOMER COMPONENT	AMLTC	QAMLTC	PG2C	611,037	29,225	38,269	49,504	0	0
34	STREET LIGHTING	AMLTF	QAMLTF	PG2F	0	0	0	0	0	0
35	TOTAL	AMLT	QAMLT	PGT2	611,037	29,225	38,269	49,504	0	0
36	NET ELECTRIC PLANT IN SERVICE									
37	CAPACITY	NTPOOD			0	0	0	0	0	0

TAB

COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	DA CUSTOMER INSTALLATION	TOTAL DA CUSTOMERS
1	CAPACITY COMPONENT	AD68SD	H68SD	P68SD	0	0
2	TOTAL ACCOUNT 368	AD68	H68	P68	0	0
3	ACCOUNT 369					
4	CAPACITY COMPONENT	AD69D	H69D	P69D	0	0
5	CUSTOMER COMPONENT	AD69C	H69C	P69C	0	0
6	TOTAL ACCOUNT 369	AD69	H69	P69	0	0
7	ACCOUNT 370					
8	TOTAL ACCOUNT 370	AD70	H70	P70	0	0
9	ACCOUNT 373	AD73	H73	P73	0	0
10	TOTAL DISTRIBUTION					
11	CAPACITY COMPONENT	ADDD			0	0
12	CUSTOMER COMPONENT	ADDC			0	0
13	STREET LIGHTING	ADDF			0	0
14	TOTAL	ADDT			0	0
15	GENERAL PLANT					
16	ACCOUNT 390-399					
17	CAPACITY COMPONENT	ADGD	H900D	PG2D	0	0
18	CUSTOMER COMPONENT	ADGC	H900C	PG2C	391,987	3,916,105
19	STREET LIGHTING	ADGF	H900F	PG2F	0	0
20	TOTAL	ADGT	H900	PGT2	391,987	3,916,105
21	RETIREMENT WORK IN PROGRESS					
22	CAPACITY COMPONENT	ARWIPD	HRWIPD	APDD	0	0
23	CUSTOMER COMPONENT	ARWIPC	HRWIPC	APDC	70	701
24	STREET LIGHTING	ARWIPF	HRWIPF	APDF	0	0
25	TOTAL	ARWIPT	HRWIP	APDT	70	701
26	TOTAL ACCUMULATED DEPRECIATION					
27	CAPACITY COMPONENT	APDD			0	0
28	CUSTOMER COMPONENT	APDC			392,057	3,916,806
29	STREET LIGHTING	APDF			0	0
30	TOTAL	APDT			392,057	3,916,806
31	ACCUM. PROV. FOR AMORTIZATION					
32	CAPACITY COMPONENT	AMLTD	QAMLTD	PG2D	0	0
33	CUSTOMER COMPONENT	AMLTC	QAMLTC	PG2C	80,979	809,014
34	STREET LIGHTING	AMLTF	QAMLTF	PG2F	0	0
35	TOTAL	AMLT	QAMLT	PGT2	80,979	809,014
36	NET ELECTRIC PLANT IN SERVICE					
37	CAPACITY	NTPOOD			0	0

TAL 1
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	TOTAL ELECTRIC DEPARTMENT	PRODUCTION FUNCTION STEAM	DIESELS	PURCHASES	TOTAL
1	CUSTOMER	NTP00C			48,055,716	0	0	0	0
2	STREET LIGHTING	NTP00F			7,867,400	0	0	0	0
3	TOTAL	NTP00			363,723,004	1,412,861	476,238	114,876	2,003,975

COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

					TRANSMISSION				DISTRIBUTION	
		OUT	IN	ALLOC	345KV	115KV	SUBSTATION	TOTAL	SUBSTATION	PRIMARY
1	CUSTOMER	NTP00C			0	0	0	0	0	0
2	STREET LIGHTING	NTP00F			0	0	0	0	0	0
3	TOTAL	NTP00			4,771,995	40,397,523	2,925,983	48,095,501	30,973,092	111,724,466

TABLE 1
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

					DISTRIBUTION					
		OUT	IN	ALLOC	SECONDARY	SERVICES	METERS	STREETLIGHT	DIESEL(GEN)	TOTAL
1	CUSTOMER	NTPOOC			0	19,928,251	17,667,176	0	0	37,595,427
2	STREET LIGHTING	NTPOOF			0	0	0	7,867,400	0	7,867,400
3	TOTAL	NTPOO			115,002,854	19,928,251	17,667,176	7,867,400	0	303,163,239

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COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	DA CUST ACCT EXPENSE	DA CUST SER.&INFO EXPENSE	DA SALES EXPENSE	DA CONSERVATION EXPENSES	DA CUSTOMER DEPOSITS	DA INTANGIBLE PLANT
1	CUSTOMER	NTP00C			6,513,286	311,520	407,921	527,688	0	1,836,685
2	STREET LIGHTING	NTP00F			0	0	0	0	0	0
3	TOTAL	NTP00			6,513,286	311,520	407,921	527,688	0	1,836,685

TAL 1
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	DA CUSTOMER INSTALLATION	TOTAL DA CUSTOMERS
1	CUSTOMER	NTPOOC			863,189	10,460,289
2	STREET LIGHTING	NTPOOF			0	0
3	TOTAL	NTPOO			863,189	10,460,289

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COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	TOTAL ELECTRIC DEPARTMENT	PRODUCTION FUNCTION STEAM	DIESELS	PURCHASES	TOTAL
1	ADDITIONS TO PLANT								
2	----------								
3	NUCLEAR INVESTMENTS	P123	Q123	P3	383,500	0	0	383,500	383,500
4	WORKING CAPITAL								
5	MATERIALS AND SUPPLIES								
6	FUEL-CAPACITY COMPONENT	FUELD	FULED	P1	0	0	0	0	0
7	- ENERGY COMPONENT	FUELE	FULEE	P1	125,874	125,874	0	0	125,874
8	TOTAL FUEL	FUEL			125,874	125,874	0	0	125,874
9	PLANT M & S								
10	PRODUCTION FUNCTION	MSP	SMP	PPT	25,628	16,290	9,338	0	25,628
11	TRANSMISSION FUNCTION	MST	SMT	PTT	607,038	-1	0	0	-1
12	DISTRIBUTION FUNCTION								
13	CAPACITY COMPONENT	MSDD	SMDD	PDD	1,944,322	-1	0	0	-1
14	CUSTOMER COMPONENT	MSDC	SMDC	PDC	338,108	0	0	0	0
15	TOTAL	MSDT	SMD	PDT2	2,282,430	-1	0	0	-1
16	MISCELLANEOUS								
17	CAPACITY COMPONENT	MSMD	SMMD	POOD	810,284	5,969	3,803	336	10,108
18	CUSTOMER COMPONENT	MSMC	SMMC	POOC	142,530	0	0	0	0
19	STREET LIGHTING	MSMF	SMMF	POOF	22,126	0	0	0	0
20	TOTAL MISC.	MSM	SMM	POO	974,940	5,969	3,803	336	10,108
21	TOTAL MATERIAL AND SUPPLIES								
22	CAPACITY COMPONENT	MSD			3,387,272	22,257	13,141	336	35,734
23	CUSTOMER COMPONENT	MSC			480,638	0	0	0	0
24	ENERGY COMPONENT	MSE			125,874	125,874	0	0	125,874
25	STREET LIGHTING	MSF			22,126	0	0	0	0
26	TOTAL M & S	MS			4,015,910	148,131	13,141	336	161,608
27	WORKING CASH 1/8 O&M								
28	CAPACITY COMPONENT	WRKCD	QRKCD	WOMPCD	5,855,831	9,384	175,508	-46,106	138,786
29	CUSTOMER COMPONENT	WRKCC	QRKCC	WOMPCC	6,276,294	0	0	0	0
30	ENERGY COMPONENT	WRKCE	QRKCE	WOMPCE	1,650,826	685	0	1,098,603	1,099,288
31	STREET LIGHTING	WRKCF	QRKCF	WOMPCF	515,533	0	0	0	0
32	TOTAL	WRKC	QRKC	WOMPC	14,298,484	10,069	175,508	1,052,497	1,238,074
33	PREPAYMENTS								
34	CAPACITY COMPONENT	WCPLD	CWPLD	POOD	0	0	0	0	0
35	CUSTOMER COMPONENT	WCPLC	CWPLC	POOC	0	0	0	0	0
36	STREETLIGHTING	WCPLF	CWPLF	POOF	0	0	0	0	0
37	TOTAL	WCPL	CWPL	POO	0	0	0	0	0
38	TOTAL WORKING CAPITAL								
39	CAPACITY COMPONENT	TWCAPD			9,243,103	31,641	188,649	-45,770	174,520
40	CUSTOMER COMPONENT	TWCAPC			6,756,932	0	0	0	0

TAL I
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

				TRANSMISSION				DISTRIBUTION	
	OUT	IN	ALLOC	345KV	115KV	SUBSTATION	TOTAL	SUBSTATION	PRIMARY
1 ADDITIONS TO PLANT									
2 ----------									
3 NUCLEAR INVESTMENTS	P123	Q123	P3	0	0	0	0	0	0
4 WORKING CAPITAL									
5 MATERIALS AND SUPPLIES									
6 FUEL-CAPACITY COMPONENT	FUELD	FULED	P1	0	0	0	0	0	0
7 - ENERGY COMPONENT	FUELE	FULEE	P1	0	0	0	0	0	0
8 TOTAL FUEL	FUEL			0	0	0	0	0	0
9 PLANT M & S									
10 PRODUCTION FUNCTION	MSP	SMP	PPT	0	0	0	0	0	0
11 TRANSMISSION FUNCTION	MST	SMT	PTT	77,342	498,065	31,632	607,039	0	0
12 DISTRIBUTION FUNCTION									
13 CAPACITY COMPONENT	MSDD	SMDD	PDD	0	0	0	0	252,236	821,558
14 CUSTOMER COMPONENT	MSDC	SMDC	PDC	0	0	0	0	0	0
15 TOTAL	MSDT	SMD	PDT2	0	0	0	0	252,236	821,558
16 MISCELLANEOUS									
17 CAPACITY COMPONENT	MSMD	SMMD	P00D	18,782	119,836	7,720	146,338	84,657	277,982
18 CUSTOMER COMPONENT	MSMC	SMMC	P00C	0	0	0	0	0	0
19 STREET LIGHTING	MSMF	SMMF	P00F	0	0	0	0	0	0
20 TOTAL MISC.	MSM	SMM	P00	18,782	119,836	7,720	146,338	84,657	277,982
21 TOTAL MATERIAL AND SUPPLIES									
22 CAPACITY COMPONENT	MSD			96,124	617,901	39,352	753,377	336,893	1,099,540
23 CUSTOMER COMPONENT	MSC			0	0	0	0	0	0
24 ENERGY COMPONENT	MSE			0	0	0	0	0	0
25 STREET LIGHTING	MSF			0	0	0	0	0	0
26 TOTAL M & S	MS			96,124	617,901	39,352	753,377	336,893	1,099,540
27 WORKING CASH 1/8 O&M									
28 CAPACITY COMPONENT	WRKCD	QRKCD	WOMPCD	115,887	509,877	37,541	663,305	671,498	2,377,825
29 CUSTOMER COMPONENT	WRKCC	QRKCC	WOMPCC	0	0	0	0	0	0
30 ENERGY COMPONENT	WRKCE	QRKCE	WOMPCE	0	0	0	0	0	0
31 STREET LIGHTING	WRKCF	QRKCF	WOMPCF	0	0	0	0	0	0
32 TOTAL	WRKC	QRKC	WOMPC	115,887	509,877	37,541	663,305	671,498	2,377,825
33 PREPAYMENTS									
34 CAPACITY COMPONENT	WCPLD	CWPLD	P00D	0	0	0	0	0	0
35 CUSTOMER COMPONENT	WCPLC	CWPLC	P00C	0	0	0	0	0	0
36 STREETLIGHTING	WCPLF	CWPLF	P00F	0	0	0	0	0	0
37 TOTAL	WCPL	CWPL	P00	0	0	0	0	0	0
38 TOTAL WORKING CAPITAL									
39 CAPACITY COMPONENT	TWCAPD			212,011	1,127,778	76,893	1,416,682	1,008,391	3,477,365
40 CUSTOMER COMPONENT	TWCAPC			0	0	0	0	0	0

TAB I
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	DISTRIBUTION SECONDARY	SERVICES	METERS	STREETLIGHT	DIESEL(GEN)	TOTAL
1	ADDITIONS TO PLANT									
2	----------									
3	NUCLEAR INVESTMENTS	P123	Q123	P3	0	0	0	0	0	0
4	WORKING CAPITAL									
5	MATERIALS AND SUPPLIES									
6	FUEL-CAPACITY COMPONENT	FUELD	FULED	P1	0	0	0	0	0	0
7	- ENERGY COMPONENT	FUELE	FULEE	P1	0	0	0	0	0	0
8	TOTAL FUEL	FUEL			0	0	0	0	0	0
9	PLANT M & S									
10	PRODUCTION FUNCTION	MSP	SMP	PPT	0	0	0	0	0	0
11	TRANSMISSION FUNCTION	MST	SMT	PTT	0	0	0	0	0	0
12	DISTRIBUTION FUNCTION									
13	CAPACITY COMPONENT	MSDD	SMDD	PDD	870,529	0	0	0	0	1,944,323
14	CUSTOMER COMPONENT	MSDC	SMDC	PDC	0	196,370	141,738	0	0	338,108
15	TOTAL	MSDT	SMD	PDT2	870,529	196,370	141,738	0	0	2,282,431
16	MISCELLANEOUS									
17	CAPACITY COMPONENT	MSMD	SMMD	POOD	291,199	0	0	0	0	653,838
18	CUSTOMER COMPONENT	MSMC	SMMC	POOC	0	65,125	48,749	0	0	113,874
19	STREET LIGHTING	MSMF	SMMF	POOF	0	0	0	22,126	0	22,126
20	TOTAL MISC.	MSM	SMM	POO	291,199	65,125	48,749	22,126	0	789,838
21	TOTAL MATERIAL AND SUPPLIES									
22	CAPACITY COMPONENT	MSD			1,161,728	0	0	0	0	2,598,161
23	CUSTOMER COMPONENT	MSC			0	261,495	190,487	0	0	451,982
24	ENERGY COMPONENT	MSE			0	0	0	0	0	0
25	STREET LIGHTING	MSF			0	0	0	22,126	0	22,126
26	TOTAL M & S	MS			1,161,728	261,495	190,487	22,126	0	3,072,269
27	WORKING CASH 1/8 O&M									
28	CAPACITY COMPONENT	WRKCD	QRKCD	WOMPCD	2,004,417	0	0	0	0	5,053,740
29	CUSTOMER COMPONENT	WRKCC	QRKCC	WOMPCC	0	198,783	591,024	0	0	789,807
30	ENERGY COMPONENT	WRKCE	QRKCE	WOMPCE	0	0	0	0	0	0
31	STREET LIGHTING	WRKCF	QRKCF	WOMPCF	0	0	0	515,533	0	515,533
32	TOTAL	WRKC	QRKC	WOMPC	2,004,417	198,783	591,024	515,533	0	6,359,080
33	PREPAYMENTS									
34	CAPACITY COMPONENT	WCPLD	CWPLD	POOD	0	0	0	0	0	0
35	CUSTOMER COMPONENT	WCPLC	CWPLC	POOC	0	0	0	0	0	0
36	STREETLIGHTING	WCPLF	CWPLF	POOF	0	0	0	0	0	0
37	TOTAL	WCPL	CWPL	POO	0	0	0	0	0	0
38	TOTAL WORKING CAPITAL									
39	CAPACITY COMPONENT	TWCAPD			3,166,145	0	0	0	0	7,651,901
40	CUSTOMER COMPONENT	TWCAPC			0	460,278	781,511	0	0	1,241,789

TAB
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	DA CUST ACCT EXPENSE	DA CUST SER.&INFO EXPENSE	DA SALES EXPENSE	DA CONSERVATION EXPENSES	DA CUSTOMER DEPOSITS	DA INTANGIBLE PLANT
1	ADDITIONS TO PLANT									
2	----------									
3	NUCLEAR INVESTMENTS	P123	Q123	P3	0	0	0	0	0	0
4	WORKING CAPITAL									
5	MATERIALS AND SUPPLIES									
6	FUEL-CAPACITY COMPONENT	FUELD	FULED	P1	0	0	0	0	0	0
7	- ENERGY COMPONENT	FUELE	FULEE	P1	0	0	0	0	0	0
8	TOTAL FUEL	FUEL			0	0	0	0	0	0
9	PLANT M & S									
10	PRODUCTION FUNCTION	MSP	SMP	PPT	0	0	0	0	0	0
11	TRANSMISSION FUNCTION	MST	SMT	PTT	0	0	0	0	0	0
12	DISTRIBUTION FUNCTION									
13	CAPACITY COMPONENT	MSDD	SMDD	PDD	0	0	0	0	0	0
14	CUSTOMER COMPONENT	MSDC	SMDC	PDC	0	0	0	0	0	0
15	TOTAL	MSDT	SMD	PDT2	0	0	0	0	0	0
16	MISCELLANEOUS									
17	CAPACITY COMPONENT	MSMD	SMMD	POOD	0	0	0	0	0	0
18	CUSTOMER COMPONENT	MSMC	SMMC	POOC	19,026	910	1,192	1,541	0	3,466
19	STREET LIGHTING	MSMF	SMMF	POOF	0	0	0	0	0	0
20	TOTAL MISC.	MSM	SMM	POO	19,026	910	1,192	1,541	0	3,466
21	TOTAL MATERIAL AND SUPPLIES									
22	CAPACITY COMPONENT	MSD			0	0	0	0	0	0
23	CUSTOMER COMPONENT	MSC			19,026	910	1,192	1,541	0	3,466
24	ENERGY COMPONENT	MSE			0	0	0	0	0	0
25	STREET LIGHTING	MSF			0	0	0	0	0	0
26	TOTAL M & S	MS			19,026	910	1,192	1,541	0	3,466
27	WORKING CASH 1/8 O&M									
28	CAPACITY COMPONENT	WRKCD	QRKCD	WOMPCD	0	0	0	0	0	0
29	CUSTOMER COMPONENT	WRKCC	QRKCC	WOMPCC	4,593,728	434,194	177,499	-224,384	12,230	9,728
30	ENERGY COMPONENT	WRKCE	QRKCE	WOMPCE	0	0	0	551,538	0	0
31	STREET LIGHTING	WRKCF	QRKCF	WOMPCF	0	0	0	0	0	0
32	TOTAL	WRKC	QRKC	WOMPC	4,593,728	434,194	177,499	327,154	12,230	9,728
33	PREPAYMENTS									
34	CAPACITY COMPONENT	WCPLD	CWPLD	POOD	0	0	0	0	0	0
35	CUSTOMER COMPONENT	WCPLC	CWPLC	POOC	0	0	0	0	0	0
36	STREETLIGHTING	WCPLF	CWPLF	POOF	0	0	0	0	0	0
37	TOTAL	WCPL	CWPL	POO	0	0	0	0	0	0
38	TOTAL WORKING CAPITAL									
39	CAPACITY COMPONENT	TWCAPD			0	0	0	0	0	0
40	CUSTOMER COMPONENT	TWCAPC			4,612,754	435,104	178,691	-222,843	12,230	13,194

TAL I
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	DA CUSTOMER INSTALLATION	TOTAL DA CUSTOMERS
1	ADDITIONS TO PLANT					
2	----------					
3	NUCLEAR INVESTMENTS	P123	Q123	P3	0	0
4	WORKING CAPITAL					
5	MATERIALS AND SUPPLIES					
6	FUEL-CAPACITY COMPONENT	FUELD	FULED	P1	0	0
7	- ENERGY COMPONENT	FUELE	FULEE	P1	0	0
8	TOTAL FUEL	FUEL			0	0
9	PLANT M & S					
10	PRODUCTION FUNCTION	MSP	SMP	PPT	0	0
11	TRANSMISSION FUNCTION	MST	SMT	PTT	0	0
12	DISTRIBUTION FUNCTION					
13	CAPACITY COMPONENT	MSDD	SMDD	PDD	0	0
14	CUSTOMER COMPONENT	MSDC	SMDC	PDC	0	0
15	TOTAL	MSDT	SMD	PDT2	0	0
16	MISCELLANEOUS					
17	CAPACITY COMPONENT	MSMD	SMMD	POOD	0	0
18	CUSTOMER COMPONENT	MSMC	SMMC	POOC	2,521	28,656
19	STREET LIGHTING	MSMF	SMMF	POOF	0	0
20	TOTAL MISC.	MSM	SMM	POO	2,521	28,656
21	TOTAL MATERIAL AND SUPPLIES					
22	CAPACITY COMPONENT	MSD			0	0
23	CUSTOMER COMPONENT	MSC			2,521	28,656
24	ENERGY COMPONENT	MSE			0	0
25	STREET LIGHTING	MSF			0	0
26	TOTAL M & S	MS			2,521	28,656
27	WORKING CASH 1/8 O&M					
28	CAPACITY COMPONENT	WRKCD	QRKCD	WOMPCD	0	0
29	CUSTOMER COMPONENT	WRKCC	QRKCC	WOMPCC	483,492	5,486,487
30	ENERGY COMPONENT	WRKCE	QRKCE	WOMPCE	0	551,538
31	STREET LIGHTING	WRKCF	QRKCF	WOMPCF	0	0
32	TOTAL	WRKC	QRKC	WOMPC	483,492	6,038,025
33	PREPAYMENTS					
34	CAPACITY COMPONENT	WCPLD	CWPLD	POOD	0	0
35	CUSTOMER COMPONENT	WCPLC	CWPLC	POOC	0	0
36	STREETLIGHTING	WCPLF	CWPLF	POOF	0	0
37	TOTAL	WCPL	CWPL	POO	0	0
38	TOTAL WORKING CAPITAL					
39	CAPACITY COMPONENT	TWCAPD			0	0
40	CUSTOMER COMPONENT	TWCAPC			486,013	5,515,143

TAL 1
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	TOTAL ELECTRIC DEPARTMENT	PRODUCTION FUNCTION STEAM	DIESELS	PURCHASES	TOTAL
1	ENERGY COMPONENT	TWCAPE			1,776,700	126,559	0	1,098,603	1,225,162
2	STREET LIGHTING	TWCAPF			537,659	0	0	0	0
3	TOTAL	TWCAP			18,314,394	158,200	188,649	1,052,833	1,399,682
4	TOTAL ADDITIONS TO PLANT								
5	CAPACITY COMPONENT	TAPLD			9,626,603	31,641	188,649	337,730	558,020
6	CUSTOMER COMPONENT	TAPLC			6,756,932	0	0	0	0
7	ENERGY COMPONENT	TAPLE			1,776,700	126,559	0	1,098,603	1,225,162
8	STREET LIGHTING	TAPLF			537,659	0	0	0	0
9	TOTAL	TAPL			18,697,894	158,200	188,649	1,436,333	1,783,182

TAL I
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	TRANSMISSION 345KV	TRANSMISSION 115KV	TRANSMISSION SUBSTATION	TRANSMISSION TOTAL	DISTRIBUTION SUBSTATION	DISTRIBUTION PRIMARY
1	ENERGY COMPONENT	TWCAPE			0	0	0	0	0	0
2	STREET LIGHTING	TWCAPF			0	0	0	0	0	0
3	TOTAL	TWCAP			212,011	1,127,778	76,893	1,416,682	1,008,391	3,477,365
4	TOTAL ADDITIONS TO PLANT									
5	CAPACITY COMPONENT	TAPLD			212,011	1,127,778	76,893	1,416,682	1,008,391	3,477,365
6	CUSTOMER COMPONENT	TAPLC			0	0	0	0	0	0
7	ENERGY COMPONENT	TAPLE			0	0	0	0	0	0
8	STREET LIGHTING	TAPLF			0	0	0	0	0	0
9	TOTAL	TAPL			212,011	1,127,778	76,893	1,416,682	1,008,391	3,477,365

TABL
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	DISTRIBUTION SECONDARY	SERVICES	METERS	STREETLIGHT	DIESEL(GEN)	TOTAL
1	ENERGY COMPONENT	TWCAPE			0	0	0	0	0	0
2	STREET LIGHTING	TWCAPF			0	0	0	537,659	0	537,659
3	TOTAL	TWCAP			3,166,145	460,278	781,511	537,659	0	9,431,349
4	TOTAL ADDITIONS TO PLANT									
5	CAPACITY COMPONENT	TAPLD			3,166,145	0	0	0	0	7,651,901
6	CUSTOMER COMPONENT	TAPLC			0	460,278	781,511	0	0	1,241,789
7	ENERGY COMPONENT	TAPLE			0	0	0	0	0	0
8	STREET LIGHTING	TAPLF			0	0	0	537,659	0	537,659
9	TOTAL	TAPL			3,166,145	460,278	781,511	537,659	0	9,431,349

TAL I
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	DA CUST ACCT EXPENSE	DA CUST SER.&INFO EXPENSE	DA SALES EXPENSE	DA CONSERVATION EXPENSES	DA CUSTOMER DEPOSITS	DA INTANGIBLE PLANT
1	ENERGY COMPONENT	TWCAPE			0	0	0	551,538	0	0
2	STREET LIGHTING	TWCAPF			0	0	0	0	0	0
3	TOTAL	TWCAP			4,612,754	435,104	178,691	328,695	12,230	13,194
4	TOTAL ADDITIONS TO PLANT									
5	CAPACITY COMPONENT	TAPLD			0	0	0	0	0	0
6	CUSTOMER COMPONENT	TAPLC			4,612,754	435,104	178,691	-222,843	12,230	13,194
7	ENERGY COMPONENT	TAPLE			0	0	0	551,538	0	0
8	STREET LIGHTING	TAPLF			0	0	0	0	0	0
9	TOTAL	TAPL			4,612,754	435,104	178,691	328,695	12,230	13,194

TABL
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	DA CUSTOMER INSTALLATION	TOTAL DA CUSTOMERS
1	ENERGY COMPONENT	TWCAPE			0	551,538
2	STREET LIGHTING	TWCAPF			0	0
3	TOTAL	TWCAP			486,013	6,066,681
4	TOTAL ADDITIONS TO PLANT					
5	CAPACITY COMPONENT	TAPLD			0	0
6	CUSTOMER COMPONENT	TAPLC			486,013	5,515,143
7	ENERGY COMPONENT	TAPLE			0	551,538
8	STREET LIGHTING	TAPLF			0	0
9	TOTAL	TAPL			486,013	6,066,681

TAB
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	TOTAL ELECTRIC DEPARTMENT	PRODUCTION FUNCTION STEAM	DIESELS	PURCHASES	TOTAL
1	DEDUCTIONS FROM PLANT								
2	----------								
3	ACCUM. DEFERRED INCOME TAX								
4	CAPACITY	ADTD			54,625,239	1	0	0	1
5	CUSTOMER	ADTC			7,868,603	0	0	0	0
6	STREET LIGHTING	ADTF			1,428,006	0	0	0	0
7	TOTAL	ADT			63,921,848	1	0	0	1
8	UNAMORTIZED INV. TAX CREDIT	UICR	QUICR	P00D	85,293	629	400	35	1,064
9	CUSTOMER DEPOSITS	CD	QCD	DA5	1,798,945	0	0	0	0
10	CUSTOMER ADVANCES FOR CONST.								
11	CAPACITY	CACD	QCACD	P00D	2,218,593	16,347	10,414	919	27,680
12	CUSTOMER	CACC	QCACC	P00C	390,252	0	0	0	0
13	TOTAL	CACT	QCAC	P004	2,608,845	16,347	10,414	919	27,680
14	MISC. OPER. RESERVES								
15	CAPACITY	MOPRVD	MOPRD	P00D	70,477	519	331	29	879
16	CUSTOMER	MOPRVC	MOPRC	P00C	12,396	0	0	0	0
17	STREET LIGHTING	MOPRVF	MOPRF	P00F	1,924	0	0	0	0
18	TOTAL	MOPRV	MOPR	P00	84,797	519	331	29	879
19	TOTAL DEDUCTIONS FROM PLANT								
20	CAPACITY	TDPLD			56,999,602	17,496	11,145	983	29,624
21	CUSTOMER	TDPLC			10,070,196	0	0	0	0
22	STREET LIGHTING	TDPLF			1,429,930	0	0	0	0
23	TOTAL	TDPL			68,499,728	17,496	11,145	983	29,624
24	TOTAL RATE BASE								
25	CAPACITY COMPONENT	RBD			260,426,889	1,427,006	653,742	451,623	2,532,371
26	CUSTOMER COMPONENT	RBC			44,742,452	0	0	0	0
27	ENERGY COMPONENT	RBE			1,776,700	126,559	0	1,098,603	1,225,162
28	STREET LIGHTING	RBF			6,975,129	0	0	0	0
29	TOTAL	RB			313,921,190	1,553,566	653,743	1,550,227	3,757,536

TAB
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	TRANSMISSION 345KV	TRANSMISSION 115KV	TRANSMISSION SUBSTATION	TRANSMISSION TOTAL	DISTRIBUTION SUBSTATION	DISTRIBUTION PRIMARY
1	DEDUCTIONS FROM PLANT									
2	---									
3	ACCUM. DEFERRED INCOME TAX									
4	CAPACITY	ADTD			1,180,045	8,030,180	529,952	9,740,177	5,506,045	19,119,669
5	CUSTOMER	ADTC			0	0	0	0	0	0
6	STREET LIGHTING	ADTF			0	0	0	0	0	0
7	TOTAL	ADT			1,180,045	8,030,180	529,952	9,740,177	5,506,045	19,119,669
8	UNAMORTIZED INV. TAX CREDIT	UICR	QUICR	P00D	1,977	12,614	813	15,404	8,911	29,261
9	CUSTOMER DEPOSITS	CD	QCD	DA5	0	0	0	0	0	0
10	CUSTOMER ADVANCES FOR CONST.									
11	CAPACITY	CACD	QCACD	P00D	51,425	328,115	21,139	400,679	231,793	761,125
12	CUSTOMER	CACC	QCACC	P00C	0	0	0	0	0	0
13	TOTAL	CACT	QCAC	P004	51,425	328,115	21,139	400,679	231,793	761,125
14	MISC. OPER. RESERVES									
15	CAPACITY	MOPRVD	MOPRD	P00D	1,634	10,423	672	12,729	7,363	24,178
16	CUSTOMER	MOPRVC	MOPRC	P00C	0	0	0	0	0	0
17	STREET LIGHTING	MOPRVF	MOPRF	P00F	0	0	0	0	0	0
18	TOTAL	MOPRV	MOPR	P00	1,634	10,423	672	12,729	7,363	24,178
19	TOTAL DEDUCTIONS FROM PLANT									
20	CAPACITY	TDPLD			1,235,081	8,381,332	552,576	10,168,989	5,754,112	19,934,233
21	CUSTOMER	TDPLC			0	0	0	0	0	0
22	STREET LIGHTING	TDPLF			0	0	0	0	0	0
23	TOTAL	TDPL			1,235,081	8,381,332	552,576	10,168,989	5,754,112	19,934,233
24	TOTAL RATE BASE									
25	CAPACITY COMPONENT	RBD			3,748,925	33,143,969	2,450,300	39,343,194	26,227,371	95,267,598
26	CUSTOMER COMPONENT	RBC			0	0	0	0	0	0
27	ENERGY COMPONENT	RBE			0	0	0	0	0	0
28	STREET LIGHTING	RBF			0	0	0	0	0	0
29	TOTAL	RB			3,748,926	33,143,970	2,450,301	39,343,197	26,227,372	95,267,599

TAL I
COMMONWEALTH EL..TRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	DISTRIBUTION SECONDARY	SERVICES	METERS	STREETLIGHT	DIESEL(GEN)	TOTAL
1	DEDUCTIONS FROM PLANT									
2	----------									
3	ACCUM. DEFERRED INCOME TAX									
4	CAPACITY	ADTD			20,259,347	0	0	0	0	44,885,061
5	CUSTOMER	ADTC			0	4,570,010	3,298,593	0	0	7,868,603
6	STREET LIGHTING	ADTF			0	0	0	1,428,006	0	1,428,006
7	TOTAL	ADT			20,259,347	4,570,010	3,298,593	1,428,006	0	54,181,670
8	UNAMORTIZED INV. TAX CREDIT	UICR	QUICR	POOD	30,653	0	0	0	0	68,825
9	CUSTOMER DEPOSITS	CD	QCD	DA5	0	0	0	0	0	0
10	CUSTOMER ADVANCES FOR CONST.									
11	CAPACITY	CACD	QCACD	POOD	797,316	0	0	0	0	1,790,234
12	CUSTOMER	CACC	QCACC	POOC	0	178,314	133,477	0	0	311,791
13	TOTAL	CACT	QCAC	POO4	797,316	178,314	133,477	0	0	2,102,025
14	MISC. OPER. RESERVES									
15	CAPACITY	MOPRVD	MOPRD	POOD	25,328	0	0	0	0	56,869
16	CUSTOMER	MOPRVC	MOPRC	POOC	0	5,664	4,240	0	0	9,904
17	STREET LIGHTING	MOPRVF	MOPRF	POOF	0	0	0	1,924	0	1,924
18	TOTAL	MOPRV	MOPR	POO	25,328	5,664	4,240	1,924	0	68,697
19	TOTAL DEDUCTIONS FROM PLANT									
20	CAPACITY	TDPLD			21,112,644	0	0	0	0	46,800,989
21	CUSTOMER	TDPLC			0	4,753,988	3,436,310	0	0	8,190,298
22	STREET LIGHTING	TDPLF			0	0	0	1,429,930	0	1,429,930
23	TOTAL	TDPL			21,112,644	4,753,988	3,436,310	1,429,930	0	56,421,217
24	TOTAL RATE BASE									
25	CAPACITY COMPONENT	RBD			97,056,355	0	0	0	0	218,551,324
26	CUSTOMER COMPONENT	RBC			0	15,634,541	15,012,377	0	0	30,646,918
27	ENERGY COMPONENT	RBE			0	0	0	0	0	0
28	STREET LIGHTING	RBF			0	0	0	6,975,129	0	6,975,129
29	TOTAL	RB			97,056,356	15,634,542	15,012,378	6,975,130	1	256,173,378

COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	DA CUST ACCT EXPENSE	DA CUST SER.&INFO EXPENSE	DA SALES EXPENSE	DA CONSERVATION EXPENSES	DA CUSTOMER DEPOSITS	DA INTANGIBLE PLANT
1	DEDUCTIONS FROM PLANT									
2	---									
3	ACCUM. DEFERRED INCOME TAX									
4	CAPACITY	ADTD			0	0	0	0	0	0
5	CUSTOMER	ADTC			0	0	0	0	0	0
6	STREET LIGHTING	ADTF			0	0	0	0	0	0
7	TOTAL	ADT			0	0	0	0	0	0
8	UNAMORTIZED INV. TAX CREDIT	UICR	QUICR	POOD	0	0	0	0	0	0
9	CUSTOMER DEPOSITS	CD	QCD	DA5	0	0	0	0	1,798,945	0
10	CUSTOMER ADVANCES FOR CONST.									
11	CAPACITY	CACD	QCACD	POOD	0	0	0	0	0	0
12	CUSTOMER	CACC	QCACC	POOC	52,093	2,492	3,263	4,220	0	9,489
13	TOTAL	CACT	QCAC	POO4	52,093	2,492	3,263	4,220	0	9,489
14	MISC. OPER. RESERVES									
15	CAPACITY	MOPRVD	MOPRD	POOD	0	0	0	0	0	0
16	CUSTOMER	MOPRVC	MOPRC	POOC	1,655	79	104	134	0	301
17	STREET LIGHTING	MOPRVF	MOPRF	POOF	0	0	0	0	0	0
18	TOTAL	MOPRV	MOPR	POO	1,655	79	104	134	0	301
19	TOTAL DEDUCTIONS FROM PLANT									
20	CAPACITY	TDPLD			0	0	0	0	0	0
21	CUSTOMER	TDPLC			53,748	2,571	3,367	4,354	1,798,945	9,790
22	STREET LIGHTING	TDPLF			0	0	0	0	0	0
23	TOTAL	TDPL			53,748	2,571	3,367	4,354	1,798,945	9,790
24	TOTAL RATE BASE									
25	CAPACITY COMPONENT	RBD			0	0	0	0	0	0
26	CUSTOMER COMPONENT	RBC			11,072,292	744,053	583,245	300,491	-1,786,715	1,840,089
27	ENERGY COMPONENT	RBE			0	0	0	551,538	0	0
28	STREET LIGHTING	RBF			0	0	0	0	0	0
29	TOTAL	RB			11,072,293	744,054	583,246	852,030	-1,786,714	1,840,090

TAE
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	DA CUSTOMER INSTALLATION	TOTAL DA CUSTOMERS
1	DEDUCTIONS FROM PLANT					
2	----------					
3	ACCUM. DEFERRED INCOME TAX					
4	CAPACITY	ADTD			0	0
5	CUSTOMER	ADTC			0	0
6	STREET LIGHTING	ADTF			0	0
7	TOTAL	ADT			0	0
8	UNAMORTIZED INV. TAX CREDIT	UICR	QUICR	POOD	0	0
9	CUSTOMER DEPOSITS	CD	QCD	DA5	0	1,798,945
10	CUSTOMER ADVANCES FOR CONST.					
11	CAPACITY	CACD	QCACD	POOD	0	0
12	CUSTOMER	CACC	QCACC	POOC	6,904	78,461
13	TOTAL	CACT	QCAC	POO4	6,904	78,461
14	MISC. OPER. RESERVES					
15	CAPACITY	MOPRVD	MOPRD	POOD	0	0
16	CUSTOMER	MOPRVC	MOPRC	POOC	219	2,492
17	STREET LIGHTING	MOPRVF	MOPRF	POOF	0	0
18	TOTAL	MOPRV	MOPR	POO	219	2,492
19	TOTAL DEDUCTIONS FROM PLANT					
20	CAPACITY	TDPLD			0	0
21	CUSTOMER	TDPLC			7,123	1,879,898
22	STREET LIGHTING	TDPLF			0	0
23	TOTAL	TDPL			7,123	1,879,898
24	TOTAL RATE BASE					
25	CAPACITY COMPONENT	RBD			0	0
26	CUSTOMER COMPONENT	RBC			1,342,079	14,095,534
27	ENERGY COMPONENT	RBE			0	551,538
28	STREET LIGHTING	RBF			0	0
29	TOTAL	RB			1,342,080	14,647,079

TAB
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	TOTAL ELECTRIC DEPARTMENT	PRODUCTION FUNCTION STEAM	DIESELS	PURCHASES	TOTAL
1	OTHER OPERATING REVENUES								
2	----------								
3	450 PENALTY CHARGES								
4	CAPACITY COMPONENT	R450D	S450D	P00D	468,410	3,451	2,199	194	5,844
5	CUSTOMER COMPONENT	R450C	S450C	P00C	82,393	0	0	0	0
6	STREET LIGHTING	R450F	S450F	P00F	12,791	0	0	0	0
7	TOTAL ACCOUNT 450	R450	S450	P00	563,594	3,451	2,199	194	5,844
8	451 MISCELLANEOUS								
9	CAPACITY COMPONENT	R451D	S451D	PDD	305,403	-1	0	0	-1
10	CUSTOMER COMPONENT	R451C	S451C	PDC	53,108	0	0	0	0
11	TOTAL ACCOUNT 451	R451	S451	PDT2	358,511	-1	0	0	-1
12	454 RENT FROM ELEC. PROP.								
13	PRODUCTION FUNCTION	R454P	S454P	PPT	0	0	0	0	0
14	TRANSMISSION FUNCTION	R454T	S454T	T1	0	0	0	0	0
15	DISTRIBUTION FUNCTION								
16	CAPACITY COMPONENT	R454DD	S454DD	PDD	1,846,434	0	0	0	0
17	CUSTOMER COMPONENT	R454DC	S454DC	PDC	321,085	0	0	0	0
18	TOTAL ACCOUNT 454								
19	CAPACITY COMPONENT	R454D			1,846,434	0	0	0	0
20	CUSTOMER COMPONENT	R454C			321,085	0	0	0	0
21	TOTAL ACCOUNT 454	R454			2,167,519	0	0	0	0
22	456 OTHER ELECTRIC REV. PRO FORMA								
23	PRO FORMA PROD. FUNC.	R456P	S456P	P123	0	0	0	0	0
24	TRANSMISSION FUNCTION	R456T	S456T	PTTL	992,945	0	0	0	0
25	DISTRIBUTION FUNCTION								
26	CAPACITY COMPONENT	R456MD	S456MD	PDD	557,932	1	0	0	1
27	CUSTOMER COMPONENT	R456MC	S456MC	PDC	97,021	0	0	0	0
28	TOTAL ACCOUNT 456								
29	CAPACITY COMPONENT	R456D			1,550,877	1	0	0	1
30	CUSTOMER COMPONENT	R456C			691,156	0	0	0	0
31	TOTAL ACCOUNT 456	R456			2,242,033	1	0	0	1
32	PROFORMA TEMP. SERVICES								
33	CAPACITY COMPONENT	RTSOAD	TSOAD	P00D	0	0	0	0	0
34	CUSTOMER COMPONENT	RTSOAC	TSOAC	P00C	0	0	0	0	0
35	STREET LIGHTING	RTSOAF	TSOAF	P00F	0	0	0	0	0
36	TOTAL	RTSOA	TSOA	P00	0	0	0	0	0
37	PROFORMA ENERGY CONS.	EECSR	ECSR	DA4	-594,135	0	0	0	0
38	NUCLEAR DIVIDENDS	RNDIV	XNDIV	P3	46,020	0	0	46,020	46,020

TA 1
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	TRANSMISSION 345KV	TRANSMISSION 115KV	TRANSMISSION SUBSTATION	TRANSMISSION TOTAL	DISTRIBUTION SUBSTATION	DISTRIBUTION PRIMARY
1	OTHER OPERATING REVENUES									
2	----------									
3	450 PENALTY CHARGES									
4	CAPACITY COMPONENT	R450D	S450D	POOD	10,857	69,275	4,463	84,595	48,938	160,696
5	CUSTOMER COMPONENT	R450C	S450C	POOC	0	0	0	0	0	0
6	STREET LIGHTING	R450F	S450F	POOF	0	0	0	0	0	0
7	TOTAL ACCOUNT 450	R450	S450	POO	10,857	69,275	4,463	84,595	48,938	160,696
8	451 MISCELLANEOUS									
9	CAPACITY COMPONENT	R451D	S451D	PDD	0	0	0	0	39,620	129,046
10	CUSTOMER COMPONENT	R451C	S451C	PDC	0	0	0	0	0	0
11	TOTAL ACCOUNT 451	R451	S451	PDT2	0	0	0	0	39,620	129,046
12	454 RENT FROM ELEC. PROP.									
13	PRODUCTION FUNCTION	R454P	S454P	PPT	0	0	0	0	0	0
14	TRANSMISSION FUNCTION	R454T	S454T	T1	0	0	0	0	0	0
15	DISTRIBUTION FUNCTION									
16	CAPACITY COMPONENT	R454DD	S454DD	PDD	0	0	0	0	239,537	780,196
17	CUSTOMER COMPONENT	R454DC	S454DC	PDC	0	0	0	0	0	0
18	TOTAL ACCOUNT 454									
19	CAPACITY COMPONENT	R454D			0	0	0	0	239,537	780,196
20	CUSTOMER COMPONENT	R454C			0	0	0	0	0	0
21	TOTAL ACCOUNT 454	R454			0	0	0	0	239,537	780,196
22	456 OTHER ELECTRIC REV. PRO	FORMA								
23	PRO FORMA PROD. FUNC.	R456P	S456P	P123	0	0	0	0	0	0
24	TRANSMISSION FUNCTION	R456T	S456T	PTTL	133,464	859,481	0	992,945	0	0
25	DISTRIBUTION FUNCTION									
26	CAPACITY COMPONENT	R456MD	S456MD	PDD	0	0	0	0	72,380	235,749
27	CUSTOMER COMPONENT	R456MC	S456MC	PDC	0	0	0	0	0	0
28	TOTAL ACCOUNT 456									
29	CAPACITY COMPONENT	R456D			133,464	859,481	0	992,945	72,380	235,749
30	CUSTOMER COMPONENT	R456C			0	0	0	0	0	0
31	TOTAL ACCOUNT 456	R456			133,464	859,481	0	992,945	72,380	235,749
32	PROFORMA TEMP. SERVICES									
33	CAPACITY COMPONENT	RTSOAD	TSOAD	POOD	0	0	0	0	0	0
34	CUSTOMER COMPONENT	RTSOAC	TSOAC	POOC	0	0	0	0	0	0
35	STREET LIGHTING	RTSOAF	TSOAF	POOF	0	0	0	0	0	0
36	TOTAL	RTSOA	TSOA	POO	0	0	0	0	0	0
37	PROFORMA ENERGY CONS.	EECSR	ECSR	DA4	0	0	0	0	0	0
38	NUCLEAR DIVIDENDS	RNDIV	XNDIV	P3	0	0	0	0	0	0

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COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
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DETAILS OF RESULTS

		OUT	IN	ALLOC	DISTRIBUTION SECONDARY	SERVICES	METERS	STREETLIGHT	DIESEL(GEN)	TOTAL
1	OTHER OPERATING REVENUES									
2	----------									
3	450 PENALTY CHARGES									
4	CAPACITY COMPONENT	R450D	S450D	P00D	168,337	0	0	0	0	377,971
5	CUSTOMER COMPONENT	R450C	S450C	P00C	0	37,647	28,181	0	0	65,828
6	STREET LIGHTING	R450F	S450F	P00F	0	0	0	12,791	0	12,791
7	TOTAL ACCOUNT 450	R450	S450	P00	168,337	37,647	28,181	12,791	0	456,590
8	451 MISCELLANEOUS									
9	CAPACITY COMPONENT	R451D	S451D	PDD	136,738	0	0	0	0	305,404
10	CUSTOMER COMPONENT	R451C	S451C	PDC	0	30,845	22,263	0	0	53,108
11	TOTAL ACCOUNT 451	R451	S451	PDT2	136,738	30,845	22,263	0	0	358,512
12	454 RENT FROM ELEC. PROP.									
13	PRODUCTION FUNCTION	R454P	S454P	PPT	0	0	0	0	0	0
14	TRANSMISSION FUNCTION	R454T	S454T	T1	0	0	0	0	0	0
15	DISTRIBUTION FUNCTION									
16	CAPACITY COMPONENT	R454DD	S454DD	PDD	826,701	0	0	0	0	1,846,434
17	CUSTOMER COMPONENT	R454DC	S454DC	PDC	0	186,483	134,602	0	0	321,085
18	TOTAL ACCOUNT 454									
19	CAPACITY COMPONENT	R454D			826,701	0	0	0	0	1,846,434
20	CUSTOMER COMPONENT	R454C			0	186,483	134,602	0	0	321,085
21	TOTAL ACCOUNT 454	R454			826,701	186,483	134,602	0	0	2,167,519
22	456 OTHER ELECTRIC REV. PRO	FORMA								
23	PRO FORMA PROD. FUNC.	R456P	S456P	P123	0	0	0	0	0	0
24	TRANSMISSION FUNCTION	R456T	S456T	PTTL	0	0	0	0	0	0
25	DISTRIBUTION FUNCTION									
26	CAPACITY COMPONENT	R456MD	S456MD	PDD	249,802	0	0	0	0	557,931
27	CUSTOMER COMPONENT	R456MC	S456MC	PDC	0	56,349	40,672	0	0	97,021
28	TOTAL ACCOUNT 456									
29	CAPACITY COMPONENT	R456D			249,802	0	0	0	0	557,931
30	CUSTOMER COMPONENT	R456C			0	56,349	40,672	0	0	97,021
31	TOTAL ACCOUNT 456	R456			249,802	56,349	40,672	0	0	654,952
32	PROFORMA TEMP. SERVICES									
33	CAPACITY COMPONENT	RTSOAD	TSOAD	P00D	0	0	0	0	0	0
34	CUSTOMER COMPONENT	RTSOAC	TSOAC	P00C	0	0	0	0	0	0
35	STREET LIGHTING	RTSOAF	TSOAF	P00F	0	0	0	0	0	0
36	TOTAL	RTSOA	TSOA	P00	0	0	0	0	0	0
37	PROFORMA ENERGY CONS.	EECSR	ECSR	DA4	0	0	0	0	0	0
38	NUCLEAR DIVIDENDS	RNDIV	XNDIV	P3	0	0	0	0	0	0

TABL
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	DA CUST ACCT EXPENSE	DA CUST SER.&INFO EXPENSE	DA SALES EXPENSE	DA CONSERVATION EXPENSES	DA CUSTOMER DEPOSITS	DA INTANGIBLE PLANT
1	OTHER OPERATING REVENUES									
2	----------									
3	450 PENALTY CHARGES									
4	CAPACITY COMPONENT	R450D	S450D	P00D	0	0	0	0	0	0
5	CUSTOMER COMPONENT	R450C	S450C	P00C	10,998	526	689	891	0	2,003
6	STREET LIGHTING	R450F	S450F	P00F	0	0	0	0	0	0
7	TOTAL ACCOUNT 450	R450	S450	P00	10,998	526	689	891	0	2,003
8	451 MISCELLANEOUS									
9	CAPACITY COMPONENT	R451D	S451D	PDD	0	0	0	0	0	0
10	CUSTOMER COMPONENT	R451C	S451C	PDC	0	0	0	0	0	0
11	TOTAL ACCOUNT 451	R451	S451	PDT2	0	0	0	0	0	0
12	454 RENT FROM ELEC. PROP.									
13	PRODUCTION FUNCTION	R454P	S454P	PPT	0	0	0	0	0	0
14	TRANSMISSION FUNCTION	R454T	S454T	T1	0	0	0	0	0	0
15	DISTRIBUTION FUNCTION									
16	CAPACITY COMPONENT	R454DD	S454DD	PDD	0	0	0	0	0	0
17	CUSTOMER COMPONENT	R454DC	S454DC	PDC	0	0	0	0	0	0
18	TOTAL ACCOUNT 454									
19	CAPACITY COMPONENT	R454D			0	0	0	0	0	0
20	CUSTOMER COMPONENT	R454C			0	0	0	0	0	0
21	TOTAL ACCOUNT 454	R454			0	0	0	0	0	0
22	456 OTHER ELECTRIC REV. PRO	FORMA								
23	PRO FORMA PROD. FUNC.	R456P	S456P	P123	0	0	0	0	0	0
24	TRANSMISSION FUNCTION	R456T	S456T	PTTL	0	0	0	0	0	0
25	DISTRIBUTION FUNCTION									
26	CAPACITY COMPONENT	R456MD	S456MD	PDD	0	0	0	0	0	0
27	CUSTOMER COMPONENT	R456MC	S456MC	PDC	0	0	0	0	0	0
28	TOTAL ACCOUNT 456									
29	CAPACITY COMPONENT	R456D			0	0	0	0	0	0
30	CUSTOMER COMPONENT	R456C			0	0	0	594,135	0	0
31	TOTAL ACCOUNT 456	R456			0	0	0	594,135	0	0
32	PROFORMA TEMP. SERVICES									
33	CAPACITY COMPONENT	RTSOAD	TSOAD	P00D	0	0	0	0	0	0
34	CUSTOMER COMPONENT	RTSOAC	TSOAC	P00C	0	0	0	0	0	0
35	STREET LIGHTING	RTSOAF	TSOAF	P00F	0	0	0	0	0	0
36	TOTAL	RTSOA	TSOA	P00	0	0	0	0	0	0
37	PROFORMA ENERGY CONS.	EECSR	ECSR	DA4	0	0	0	-594,135	0	0
38	NUCLEAR DIVIDENDS	RNDIV	XNDIV	P3	0	0	0	0	0	0

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COMMONWEALTH E CTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
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DETAILS OF RESULTS

		OUT	IN	ALLOC	DA CUSTOMER INSTALLATION	TOTAL DA CUSTOMERS
1	OTHER OPERATING REVENUES					
2	----------					
3	450 PENALTY CHARGES					
4	CAPACITY COMPONENT	R450D	S450D	P00D	0	0
5	CUSTOMER COMPONENT	R450C	S450C	P00C	1,458	16,565
6	STREET LIGHTING	R450F	S450F	P00F	0	0
7	TOTAL ACCOUNT 450	R450	S450	P00	1,458	16,565
8	451 MISCELLANEOUS					
9	CAPACITY COMPONENT	R451D	S451D	PDD	0	0
10	CUSTOMER COMPONENT	R451C	S451C	PDC	0	0
11	TOTAL ACCOUNT 451	R451	S451	PDT2	0	0
12	454 RENT FROM ELEC. PROP.					
13	PRODUCTION FUNCTION	R454P	S454P	PPT	0	0
14	TRANSMISSION FUNCTION	R454T	S454T	T1	0	0
15	DISTRIBUTION FUNCTION					
16	CAPACITY COMPONENT	R454DD	S454DD	PDD	0	0
17	CUSTOMER COMPONENT	R454DC	S454DC	PDC	0	0
18	TOTAL ACCOUNT 454					
19	CAPACITY COMPONENT	R454D			0	0
20	CUSTOMER COMPONENT	R454C			0	0
21	TOTAL ACCOUNT 454	R454			0	0
22	456 OTHER ELECTRIC REV. PRO	FORMA				
23	PRO FORMA PROD. FUNC.	R456P	S456P	P123	0	0
24	TRANSMISSION FUNCTION	R456T	S456T	PTTL	0	0
25	DISTRIBUTION FUNCTION					
26	CAPACITY COMPONENT	R456MD	S456MD	PDD	0	0
27	CUSTOMER COMPONENT	R456MC	S456MC	PDC	0	0
28	TOTAL ACCOUNT 456					
29	CAPACITY COMPONENT	R456D			0	0
30	CUSTOMER COMPONENT	R456C			0	594,135
31	TOTAL ACCOUNT 456	R456			0	594,135
32	PROFORMA TEMP. SERVICES					
33	CAPACITY COMPONENT	RTSOAD	TSOAD	P00D	0	0
34	CUSTOMER COMPONENT	RTSOAC	TSOAC	P00C	0	0
35	STREET LIGHTING	RTSOAF	TSOAF	P00F	0	0
36	TOTAL	RTSOA	TSOA	P00	0	0
37	PROFORMA ENERGY CONS.	EECSR	ECSR	DA4	0	-594,135
38	NUCLEAR DIVIDENDS	RNDIV	XNDIV	P3	0	0

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COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	TOTAL ELECTRIC DEPARTMENT	PRODUCTION FUNCTION STEAM	DIESELS	PURCHASES	TOTAL
1	TOTAL OTHER INCOME								
2	CAPACITY COMPONENT	RINCD			4,217,144	3,451	2,199	46,214	51,864
3	CUSTOMER COMPONENT	RINCC			553,607	0	0	0	0
4	STREET LIGHTING	RINCF			12,791	0	0	0	0
5	TOTAL	RINC			4,783,542	3,451	2,199	46,214	51,864
6	ADD - NEPOOL REVENUE CREDIT	RRSALE	XRSALE	P3	15,007,365	0	0	15,007,365	15,007,365
7	LESS-UNBILLED FUEL CHARGE	EUBFC	UBLFC	EPCC	-1,222,062	-40	-408	-1,217,269	-1,217,717
8	LESS-UNBILLED BASE CHARGE	EUBBR	UBLBR	RTSLZ	-1,316,600	-4,433	-8,442	-434,263	-447,138
9	LESS-UNBILL SALE FOR REALE	EUBSR	UBLSR	P3	14,037	0	0	14,037	14,037
10	LESS-UNBILL CONSERV CHARGE	EUBCC	UBLCC	REVCC	-2,183,683	0	0	0	0
11	TOTAL OTHER OPER. REVENUES								
12	CAPACITY COMPONENT	R10D			2,458,852	389	-6,302	-1,154,341	-1,160,254
13	CUSTOMER COMPONENT	R10C			-1,898,008	0	0	0	0
14	ENERGY COMPONENT	R10E			14,544,669	-1,411	-349	14,570,425	14,568,665
15	STREET LIGHTING	R10F			-22,914	0	0	0	0
16	TOTAL	R10			15,082,599	-1,022	-6,651	13,416,084	13,408,411

TABL
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

					TRANSMISSION				DISTRIBUTION	
		OUT	IN	ALLOC	345KV	115KV	SUBSTATION	TOTAL	SUBSTATION	PRIMARY
1	TOTAL OTHER INCOME									
2	CAPACITY COMPONENT	RINCD			144,321	928,756	4,463	1,077,540	400,475	1,305,687
3	CUSTOMER COMPONENT	RINCC			0	0	0	0	0	0
4	STREET LIGHTING	RINCF			0	0	0	0	0	0
5	TOTAL	RINC			144,321	928,756	4,463	1,077,540	400,475	1,305,687
6	ADD - NEPOOL REVENUE CREDIT	RRSALE	XRSALE	P3	0	0	0	0	0	0
7	LESS-UNBILLED FUEL CHARGE	EUBFC	UBLFC	EPCC	-3,912	-433	0	-4,345	0	0
8	LESS-UNBILLED BASE CHARGE	EUBBR	UBLBR	RTSLZ	-8,693	-64,734	-5,949	-79,376	-52,805	-213,237
9	LESS-UNBILL SALE FOR REALE	EUBSR	UBLSR	P3	0	0	0	0	0	0
10	LESS-UNBILL CONSERV CHARGE	EUBCC	UBLCC	REVCC	0	0	0	0	0	0
11	TOTAL OTHER OPER. REVENUES									
12	CAPACITY COMPONENT	R10D			131,716	863,589	-1,486	993,819	347,670	1,092,450
13	CUSTOMER COMPONENT	R10C			0	0	0	0	0	0
14	ENERGY COMPONENT	R10E			0	0	0	0	0	0
15	STREET LIGHTING	R10F			0	0	0	0	0	0
16	TOTAL	R10			131,716	863,589	-1,486	993,819	347,670	1,092,450

COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	DISTRIBUTION SECONDARY	SERVICES	METERS	STREETLIGHT	DIESEL(GEN)	TOTAL
1	TOTAL OTHER INCOME									
2	CAPACITY COMPONENT	RINCD			1,381,578	0	0	0	0	3,087,740
3	CUSTOMER COMPONENT	RINCC			0	311,324	225,718	0	0	537,042
4	STREET LIGHTING	RINCF			0	0	0	12,791	0	12,791
5	TOTAL	RINC			1,381,578	311,324	225,718	12,791	0	3,637,573
6	ADD - NEPOOL REVENUE CREDIT	RRSALE	XRSALE	P3	0	0	0	0	0	0
7	LESS-UNBILLED FUEL CHARGE	EUBFC	UBLFC	EPCC	0	0	0	0	0	0
8	LESS-UNBILLED BASE CHARGE	EUBBR	UBLBR	RTSLZ	-196,411	-28,387	-43,591	-35,705	0	-570,136
9	LESS-UNBILL SALE FOR REALE	EUBSR	UBLSR	P3	0	0	0	0	0	0
10	LESS-UNBILL CONSERV CHARGE	EUBCC	UBLCC	REVCC	0	0	0	0	0	0
11	TOTAL OTHER OPER. REVENUES									
12	CAPACITY COMPONENT	R10D			1,185,167	0	0	0	0	2,625,287
13	CUSTOMER COMPONENT	R10C			0	282,937	182,127	0	0	465,064
14	ENERGY COMPONENT	R10E			0	0	0	0	0	0
15	STREET LIGHTING	R10F			0	0	0	-22,914	0	-22,914
16	TOTAL	R10			1,185,167	282,937	182,127	-22,914	0	3,067,437

TAB
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

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		OUT	IN	ALLOC	DA CUST ACCT EXPENSE	DA CUST SER.&INFO EXPENSE	DA SALES EXPENSE	DA CONSERVATION EXPENSES	DA CUSTOMER DEPOSITS	DA INTANGIBLE PLANT
1	TOTAL OTHER INCOME									
2	CAPACITY COMPONENT	RINCD			0	0	0	0	0	0
3	CUSTOMER COMPONENT	RINCC			10,998	526	689	891	0	2,003
4	STREET LIGHTING	RINCF			0	0	0	0	0	0
5	TOTAL	RINC			10,998	526	689	891	0	2,003
6	ADD - NEPOOL REVENUE CREDIT	RRSALE	XRSALE	P3	0	0	0	0	0	0
7	LESS-UNBILLED FUEL CHARGE	EUBFC	UBLFC	EPCC	0	0	0	0	0	0
8	LESS-UNBILLED BASE CHARGE	EUBBR	UBLBR	RTSLZ	-215,197	-19,624	-8,683	47,548	1,303	-2,229
9	LESS-UNBILL SALE FOR REALE	EUBSR	UBLSR	P3	0	0	0	0	0	0
10	LESS-UNBILL CONSERV CHARGE	EUBCC	UBLCC	REVCC	0	0	0	-2,183,683	0	0
11	TOTAL OTHER OPER. REVENUES									
12	CAPACITY COMPONENT	R10D			0	0	0	0	0	0
13	CUSTOMER COMPONENT	R10C			-204,199	-19,098	-7,994	-2,111,248	1,303	-226
14	ENERGY COMPONENT	R10E			0	0	0	-23,996	0	0
15	STREET LIGHTING	R10F			0	0	0	0	0	0
16	TOTAL	R10			-204,199	-19,098	-7,994	-2,135,244	1,303	-226

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COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	DA CUSTOMER INSTALLATION	TOTAL DA CUSTOMERS
1	TOTAL OTHER INCOME					
2	CAPACITY COMPONENT	RINCD			0	0
3	CUSTOMER COMPONENT	RINCC			1,458	16,565
4	STREET LIGHTING	RINCF			0	0
5	TOTAL	RINC			1,458	16,565
6	ADD - NEPOOL REVENUE CREDIT	RRSALE	XRSALE	P3	0	0
7	LESS-UNBILLED FUEL CHARGE	EUBFC	UBLFC	EPCC	0	0
8	LESS-UNBILLED BASE CHARGE	EUBBR	UBLBR	RTSLZ	-23,068	-219,950
9	LESS-UNBILL SALE FOR REALE	EUBSR	UBLSR	P3	0	0
10	LESS-UNBILL CONSERV CHARGE	EUBCC	UBLCC	REVCC	0	-2,183,683
11	TOTAL OTHER OPER. REVENUES					
12	CAPACITY COMPONENT	R10D			0	0
13	CUSTOMER COMPONENT	R10C			-21,610	-2,363,072
14	ENERGY COMPONENT	R10E			0	-23,996
15	STREET LIGHTING	R10F			0	0
16	TOTAL	R10			-21,610	-2,387,068

TAB
COMMONWEALTH ELECTRIC COMPANY
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DETAILS OF RESULTS

		OUT	IN	ALLOC	TOTAL ELECTRIC DEPARTMENT	PRODUCTION FUNCTION STEAM	DIESELS	PURCHASES	TOTAL
1	OPERATIONS AND MAINTENANCE EXP								
2	----------								
3	PRODUCTION EXPENSES								
4	STEAM PRODUCTION								
5	500 SUPERV. & ENGINEERING	E500	X500	Z500	7,821	7,821	0	0	7,821
6	501 FUEL	E501	X501	P1	235,508	235,508	0	0	235,508
7	502 STEAM EXPENSES	E502	X502	P100	14,553	14,553	0	0	14,553
8	504 STEAM TRANSFERRED	E504	X504	P1	0	0	0	0	0
9	505 ELECTRIC EXPENSES	E505	X505	P100	8,942	8,942	0	0	8,942
10	506 MISCELLANEOUS	E506	X506	P100	45,559	45,559	0	0	45,559
11	507 RENTS	E507	X507	P100	0	0	0	0	0
12	TOTAL OPERATION	E11			312,383	312,383	0	0	312,383
13	510 MAINT. SUPERV. & ENG.	E510	X510	Z510	7,827	7,827	0	0	7,827
14	511 MAINT. STRUCTURES	E511	X511	P11	2,041	2,041	0	0	2,041
15	512 MAINT. BOILER PLANT	E512	X512	P12	9,439	9,439	0	0	9,439
16	513 MAINT. ELECTRIC PLANT	E513	X513	P100	2,278	2,278	0	0	2,278
17	514 MAINT. MISCELLANEOUS	E514	X514	P16	2,221	2,221	0	0	2,221
18	TOTAL MAINTENANCE	E12			23,806	23,806	0	0	23,806
19	OTHER POWER GENERATION EXP.								
20	546 SUPERV. & ENGINEERING	E546	X546	Z546	119,968	0	119,968	0	119,968
21	547 FUEL	E547	X547	P2	65,454	0	65,454	0	65,454
22	548 GENERATION	E548	X548	P44	5,206	0	5,206	0	5,206
23	549 MISCELLANEOUS	E549	X549	P45	73,654	0	73,654	0	73,654
24	550 RENTS	E550	X550	P200	339,872	0	339,872	0	339,872
25	TOTAL OPERATION	E13			604,154	0	604,154	0	604,154
26	552 MAINT. STRUCTURES	E552	X552	P41	4,894	0	4,894	0	4,894
27	553 MAINT. GEN. & ELEC PLT	E553	X553	P44	128,407	0	128,407	0	128,407
28	554 MAINT. MISCELLANEOUS	E554	X554	P200	11,008	0	11,008	0	11,008
29	TOTAL MAINTENANCE	E14			144,309	0	144,309	0	144,309
30	OTHER POWER SUPPLY EXPENSES								
31	555 PURCHASE POWER								
32	CAPACITY	E555D			164,980,077	0	0	164,980,077	164,980,077
33	ENERGY	E555E			100,846,952	0	0	100,846,952	100,846,952
34	INTERCHANGE								
35	ENERGY	E555I			6,841,766	0	0	6,841,766	6,841,766
36	TOTAL ACCOUNT 555	E555			272,668,795	0	0	272,668,795	272,668,795
37	556 SYSTEM CONTROL & DISP.	E556	X556	P11T12	836,026	209,005	0	209,007	418,012
38	557 OTHER EXPENSES	E557	X557	P3	8,081,324	0	0	8,081,324	8,081,324
39	TOTAL OPERATION	E15			281,586,145	209,005	0	280,959,126	281,168,131
40	TOTAL PRODUCTION EXPENSES								
41	CAPACITY COMPONENT	E10D			174,681,117	309,686	683,009	173,270,408	174,263,103

TAB
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	TRANSMISSION 345KV	TRANSMISSION 115KV	TRANSMISSION SUBSTATION	TRANSMISSION TOTAL	DISTRIBUTION SUBSTATION	DISTRIBUTION PRIMARY
1	OPERATIONS AND MAINTENANCE EXP									
2	----------									
3	PRODUCTION EXPENSES									
4	STEAM PRODUCTION									
5	500 SUPERV. & ENGINEERING	E500	X500	Z500	0	0	0	0	0	0
6	501 FUEL	E501	X501	P1	0	0	0	0	0	0
7	502 STEAM EXPENSES	E502	X502	P100	0	0	0	0	0	0
8	504 STEAM TRANSFERRED	E504	X504	P1	0	0	0	0	0	0
9	505 ELECTRIC EXPENSES	E505	X505	P100	0	0	0	0	0	0
10	506 MISCELLANEOUS	E506	X506	P100	0	0	0	0	0	0
11	507 RENTS	E507	X507	P100	0	0	0	0	0	0
12	TOTAL OPERATION	E11			0	0	0	0	0	0
13	510 MAINT. SUPERV. & ENG.	E510	X510	Z510	0	0	0	0	0	0
14	511 MAINT. STRUCTURES	E511	X511	P11	0	0	0	0	0	0
15	512 MAINT. BOILER PLANT	E512	X512	P12	0	0	0	0	0	0
16	513 MAINT. ELECTRIC PLANT	E513	X513	P100	0	0	0	0	0	0
17	514 MAINT. MISCELLANEOUS	E514	X514	P16	0	0	0	0	0	0
18	TOTAL MAINTENANCE	E12			0	0	0	0	0	0
19	OTHER POWER GENERATION EXP.									
20	546 SUPERV. & ENGINEERING	E546	X546	Z546	0	0	0	0	0	0
21	547 FUEL	E547	X547	P2	0	0	0	0	0	0
22	548 GENERATION	E548	X548	P44	0	0	0	0	0	0
23	549 MISCELLANEOUS	E549	X549	P45	0	0	0	0	0	0
24	550 RENTS	E550	X550	P200	0	0	0	0	0	0
25	TOTAL OPERATION	E13			0	0	0	0	0	0
26	552 MAINT. STRUCTURES	E552	X552	P41	0	0	0	0	0	0
27	553 MAINT. GEN. & ELEC PLT	E553	X553	P44	0	0	0	0	0	0
28	554 MAINT. MISCELLANEOUS	E554	X554	P200	0	0	0	0	0	0
29	TOTAL MAINTENANCE	E14			0	0	0	0	0	0
30	OTHER POWER SUPPLY EXPENSES									
31	555 PURCHASE POWER									
32	CAPACITY	E555D			0	0	0	0	0	0
33	ENERGY	E555E			0	0	0	0	0	0
34	INTERCHANGE									
35	ENERGY	E555I			0	0	0	0	0	0
36	TOTAL ACCOUNT 555	E555			0	0	0	0	0	0
37	556 SYSTEM CONTROL & DISP.	E556	X556	P11T12	209,007	209,007	0	418,014	0	0
38	557 OTHER EXPENSES	E557	X557	P3	0	0	0	0	0	0
39	TOTAL OPERATION	E15			209,007	209,007	0	418,014	0	0
40	TOTAL PRODUCTION EXPENSES									
41	CAPACITY COMPONENT	E10D			209,007	209,007	0	418,014	0	0

COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	DISTRIBUTION SECONDARY	SERVICES	METERS	STREETLIGHT	DIESEL(GEN)	TOTAL
1	OPERATIONS AND MAINTENANCE EXP									
2	----------									
3	PRODUCTION EXPENSES									
4	STEAM PRODUCTION									
5	500 SUPERV. & ENGINEERING	E500	X500	Z500	0	0	0	0	0	0
6	501 FUEL	E501	X501	P1	0	0	0	0	0	0
7	502 STEAM EXPENSES	E502	X502	P100	0	0	0	0	0	0
8	504 STEAM TRANSFERRED	E504	X504	P1	0	0	0	0	0	0
9	505 ELECTRIC EXPENSES	E505	X505	P100	0	0	0	0	0	0
10	506 MISCELLANEOUS	E506	X506	P100	0	0	0	0	0	0
11	507 RENTS	E507	X507	P100	0	0	0	0	0	0
12	TOTAL OPERATION	E11			0	0	0	0	0	0
13	510 MAINT. SUPERV. & ENG.	E510	X510	Z510	0	0	0	0	0	0
14	511 MAINT. STRUCTURES	E511	X511	P11	0	0	0	0	0	0
15	512 MAINT. BOILER PLANT	E512	X512	P12	0	0	0	0	0	0
16	513 MAINT. ELECTRIC PLANT	E513	X513	P100	0	0	0	0	0	0
17	514 MAINT. MISCELLANEOUS	E514	X514	P16	0	0	0	0	0	0
18	TOTAL MAINTENANCE	E12			0	0	0	0	0	0
19	OTHER POWER GENERATION EXP.									
20	546 SUPERV. & ENGINEERING	E546	X546	Z546	0	0	0	0	0	0
21	547 FUEL	E547	X547	P2	0	0	0	0	0	0
22	548 GENERATION	E548	X548	P44	0	0	0	0	0	0
23	549 MISCELLANEOUS	E549	X549	P45	0	0	0	0	0	0
24	550 RENTS	E550	X550	P200	0	0	0	0	0	0
25	TOTAL OPERATION	E13			0	0	0	0	0	0
26	552 MAINT. STRUCTURES	E552	X552	P41	0	0	0	0	0	0
27	553 MAINT. GEN. & ELEC PLT	E553	X553	P44	0	0	0	0	0	0
28	554 MAINT. MISCELLANEOUS	E554	X554	P200	0	0	0	0	0	0
29	TOTAL MAINTENANCE	E14			0	0	0	0	0	0
30	OTHER POWER SUPPLY EXPENSES									
31	555 PURCHASE POWER									
32	CAPACITY	E555D			0	0	0	0	0	0
33	ENERGY	E555E			0	0	0	0	0	0
34	INTERCHANGE									
35	ENERGY	E555I			0	0	0	0	0	0
36	TOTAL ACCOUNT 555	E555			0	0	0	0	0	0
37	556 SYSTEM CONTROL & DISP.	E556	X556	P11T12	0	0	0	0	0	0
38	557 OTHER EXPENSES	E557	X557	P3	0	0	0	0	0	0
39	TOTAL OPERATION	E15			0	0	0	0	0	0
40	TOTAL PRODUCTION EXPENSES									
41	CAPACITY COMPONENT	E10D			0	0	0	0	0	0

COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	DA CUST ACCT EXPENSE	DA CUST SER.&INFO EXPENSE	DA SALES EXPENSE	DA CONSERVATION EXPENSES	DA CUSTOMER DEPOSITS	DA INTANGIBLE PLANT
1	OPERATIONS AND MAINTENANCE EXP									
2	----------									
3	PRODUCTION EXPENSES									
4	STEAM PRODUCTION									
5	500 SUPERV. & ENGINEERING	E500	X500	Z500	0	0	0	0	0	0
6	501 FUEL	E501	X501	P1	0	0	0	0	0	0
7	502 STEAM EXPENSES	E502	X502	P100	0	0	0	0	0	0
8	504 STEAM TRANSFERRED	E504	X504	P1	0	0	0	0	0	0
9	505 ELECTRIC EXPENSES	E505	X505	P100	0	0	0	0	0	0
10	506 MISCELLANEOUS	E506	X506	P100	0	0	0	0	0	0
11	507 RENTS	E507	X507	P100	0	0	0	0	0	0
12	TOTAL OPERATION	E11			0	0	0	0	0	0
13	510 MAINT. SUPERV. & ENG.	E510	X510	Z510	0	0	0	0	0	0
14	511 MAINT. STRUCTURES	E511	X511	P11	0	0	0	0	0	0
15	512 MAINT. BOILER PLANT	E512	X512	P12	0	0	0	0	0	0
16	513 MAINT. ELECTRIC PLANT	E513	X513	P100	0	0	0	0	0	0
17	514 MAINT. MISCELLANEOUS	E514	X514	P16	0	0	0	0	0	0
18	TOTAL MAINTENANCE	E12			0	0	0	0	0	0
19	OTHER POWER GENERATION EXP.									
20	546 SUPERV. & ENGINEERING	E546	X546	Z546	0	0	0	0	0	0
21	547 FUEL	E547	X547	P2	0	0	0	0	0	0
22	548 GENERATION	E548	X548	P44	0	0	0	0	0	0
23	549 MISCELLANEOUS	E549	X549	P45	0	0	0	0	0	0
24	550 RENTS	E550	X550	P200	0	0	0	0	0	0
25	TOTAL OPERATION	E13			0	0	0	0	0	0
26	552 MAINT. STRUCTURES	E552	X552	P41	0	0	0	0	0	0
27	553 MAINT. GEN. & ELEC PLT	E553	X553	P44	0	0	0	0	0	0
28	554 MAINT. MISCELLANEOUS	E554	X554	P200	0	0	0	0	0	0
29	TOTAL MAINTENANCE	E14			0	0	0	0	0	0
30	OTHER POWER SUPPLY EXPENSES									
31	555 PURCHASE POWER									
32	CAPACITY	E555D			0	0	0	0	0	0
33	ENERGY	E555E			0	0	0	0	0	0
34	INTERCHANGE									
35	ENERGY	E555I			0	0	0	0	0	0
36	TOTAL ACCOUNT 555	E555			0	0	0	0	0	0
37	556 SYSTEM CONTROL & DISP.	E556	X556	P11T12	0	0	0	0	0	0
38	557 OTHER EXPENSES	E557	X557	P3	0	0	0	0	0	0
39	TOTAL OPERATION	E15			0	0	0	0	0	0
40	TOTAL PRODUCTION EXPENSES									
41	CAPACITY COMPONENT	E10D			0	0	0	0	0	0

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COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	DA CUSTOMER INSTALLATION	TOTAL DA CUSTOMERS
1	OPERATIONS AND MAINTENANCE EXP					
2	----------					
3	PRODUCTION EXPENSES					
4	STEAM PRODUCTION					
5	500 SUPERV. & ENGINEERING	E500	X500	Z500	0	0
6	501 FUEL	E501	X501	P1	0	0
7	502 STEAM EXPENSES	E502	X502	P100	0	0
8	504 STEAM TRANSFERRED	E504	X504	P1	0	0
9	505 ELECTRIC EXPENSES	E505	X505	P100	0	0
10	506 MISCELLANEOUS	E506	X506	P100	0	0
11	507 RENTS	E507	X507	P100	0	0
12	TOTAL OPERATION	E11			0	0
13	510 MAINT. SUPERV. & ENG.	E510	X510	Z510	0	0
14	511 MAINT. STRUCTURES	E511	X511	P11	0	0
15	512 MAINT. BOILER PLANT	E512	X512	P12	0	0
16	513 MAINT. ELECTRIC PLANT	E513	X513	P100	0	0
17	514 MAINT. MISCELLANEOUS	E514	X514	P16	0	0
18	TOTAL MAINTENANCE	E12			0	0
19	OTHER POWER GENERATION EXP.					
20	546 SUPERV. & ENGINEERING	E546	X546	Z546	0	0
21	547 FUEL	E547	X547	P2	0	0
22	548 GENERATION	E548	X548	P44	0	0
23	549 MISCELLANEOUS	E549	X549	P45	0	0
24	550 RENTS	E550	X550	P200	0	0
25	TOTAL OPERATION	E13			0	0
26	552 MAINT. STRUCTURES	E552	X552	P41	0	0
27	553 MAINT. GEN. & ELEC PLT	E553	X553	P44	0	0
28	554 MAINT. MISCELLANEOUS	E554	X554	P200	0	0
29	TOTAL MAINTENANCE	E14			0	0
30	OTHER POWER SUPPLY EXPENSES					
31	555 PURCHASE POWER					
32	CAPACITY	E555D			0	0
33	ENERGY	E555E			0	0
34	INTERCHANGE					
35	ENERGY	E555I			0	0
36	TOTAL ACCOUNT 555	E555			0	0
37	556 SYSTEM CONTROL & DISP.	E556	X556	P11T12	0	0
38	557 OTHER EXPENSES	E557	X557	P3	0	0
39	TOTAL OPERATION	E15			0	0
40	TOTAL PRODUCTION EXPENSES					
41	CAPACITY COMPONENT	E10D			0	0

TA 1
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	TOTAL ELECTRIC DEPARTMENT	PRODUCTION FUNCTION STEAM	DIESELS	PURCHASES	TOTAL
1	ENERGY COMPONENT	E10E			107,989,680	235,508	65,454	107,688,718	107,989,680
2	TOTAL	E10			282,670,797	545,194	748,463	280,959,126	282,252,783
3	TRANSMISSION EXPENSES								
4	560 SUPERV. & ENGINEERING	E560	X560	Z560	71,857	0	0	0	0
5	561 LOAD DISPATCHING	E561	X561	PTT	133,534	1	0	0	1
6	562 STATION EXPENSES	E562	X562	P53	106,958	0	0	0	0
7	563 OVERHEAD LINE EXPENSES	E563	X563	TOHL	56,822	0	0	0	0
8	564 UNDERGRD LINE EXPENSES	E564	X564	TUGL	0	0	0	0	0
9	565 TRANSMISSION BY OTHERS	E565			4,610,986	0	0	3,913,034	3,913,034
10	566 MISCELLANEOUS	E566	X566	PTT	115,649	0	0	0	0
11	567 RENTS	E567	X567	PTT	32,282	0	0	0	0
12	TOTAL OPERATION	E21			5,128,088	1	0	3,913,034	3,913,035
13	568 MAINT. SUPERV. & ENG.	E568	X568	Z568	23,855	-2	0	0	-2
14	569 MAINT. STRUCTURES	E569	X569	P52	10,435	1	0	0	1
15	570 MAINT. STATION EQUIP.	E570	X570	P53	5,259	-1	0	0	-1
16	571 MAINT. OVERHEAD LINES	E571	X571	TOHL	197,628	0	0	0	0
17	572 MAINT. UNDERGRD LINES	E572	X572	TUGL	0	0	0	0	0
18	573 MISCELLANEOUS	E573	X573	E573T	23,882	0	0	0	0
19	TOTAL MAINTENANCE	E22			261,059	-2	0	0	-2
20	TOTAL TRANSMISSION EXPENSES								
21	TOTAL	E20			5,389,147	-1	0	3,913,034	3,913,033
22	DISTRIBUTION EXPENSES								
23	580 SUPERV. & ENGINEERING								
24	CAPACITY COMPONENT	E580D	X580D	Z580D	626,465	1	0	0	1
25	CUSTOMER COMPONENT	E580C	X580C	Z580C	499,251	0	0	0	0
26	STREET LIGHTING	E580F	X580F	Z580F	152,564	0	0	0	0
27	TOTAL ACCOUNT 580	E580	X580	Z580	1,278,280	1	0	0	1
28	581 LOAD DISPATCHING	E581	X581	DP1	199,673	0	0	0	0
29	582 STATION EXPENSES	E582	X582	P62	610,855	0	0	0	0
30	583 OVERHEAD LINE EXPENSES								
31	PRIMARY FUNCTION								
32	CAPACITY COMPONENT	E583PD	X583PD	DOHPD	680,951	0	0	0	0
33	CUSTOMER COMPONENT	E583PC	X583PC	DOHPC	0	0	0	0	0
34	SECONDARY FUNCTION								
35	CAPACITY COMPONENT	E583SD	X583SD	DOHSD	458,915	0	0	0	0
36	CUSTOMER COMPONENT	E583SC	X583SC	DOHSC	0	0	0	0	0
37	TOTAL ACCOUNT 583	E583	X583	DOHL	1,139,866	0	0	0	0
38	584 UNDERGRD LINE EXPENSE								
39	PRIMARY FUNCTION								

COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	TRANSMISSION 345KV	TRANSMISSION 115KV	TRANSMISSION SUBSTATION	TRANSMISSION TOTAL	DISTRIBUTION SUBSTATION	DISTRIBUTION PRIMARY
1	ENERGY COMPONENT	E10E			0	0	0	0	0	0
2	TOTAL	E10			209,007	209,007	0	418,014	0	0
3	TRANSMISSION EXPENSES									
4	560 SUPERV. & ENGINEERING	E560	X560	Z560	6,679	58,393	6,785	71,857	0	0
5	561 LOAD DISPATCHING	E561	X561	PTT	17,013	109,562	6,958	133,533	0	0
6	562 STATION EXPENSES	E562	X562	P53	2,091	85,148	19,719	106,958	0	0
7	563 OVERHEAD LINE EXPENSES	E563	X563	TOHL	9,708	47,114	0	56,822	0	0
8	564 UNDERGRD LINE EXPENSES	E564	X564	TUGL	0	0	0	0	0	0
9	565 TRANSMISSION BY OTHERS	E565			628,334	69,618	0	697,952	0	0
10	566 MISCELLANEOUS	E566	X566	PTT	14,735	94,888	6,026	115,649	0	0
11	567 RENTS	E567	X567	PTT	4,113	26,487	1,682	32,282	0	0
12	TOTAL OPERATION	E21			682,673	491,210	41,170	1,215,053	0	0
13	568 MAINT. SUPERV. & ENG.	E568	X568	Z568	2,459	20,105	1,293	23,857	0	0
14	569 MAINT. STRUCTURES	E569	X569	P52	73	9,801	560	10,434	0	0
15	570 MAINT. STATION EQUIP.	E570	X570	P53	103	4,187	970	5,260	0	0
16	571 MAINT. OVERHEAD LINES	E571	X571	TOHL	33,765	163,863	0	197,628	0	0
17	572 MAINT. UNDERGRD LINES	E572	X572	TUGL	0	0	0	0	0	0
18	573 MISCELLANEOUS	E573	X573	E573T	3,800	19,911	171	23,882	0	0
19	TOTAL MAINTENANCE	E22			40,200	217,867	2,994	261,061	0	0
20	TOTAL TRANSMISSION EXPENSES									
21	TOTAL	E20			722,873	709,077	44,164	1,476,114	0	0
22	DISTRIBUTION EXPENSES									
23	580 SUPERV. & ENGINEERING									
24	CAPACITY COMPONENT	E580D	X580D	Z580D	0	0	0	0	134,585	288,543
25	CUSTOMER COMPONENT	E580C	X580C	Z580C	0	0	0	0	0	0
26	STREET LIGHTING	E580F	X580F	Z580F	0	0	0	0	0	0
27	TOTAL ACCOUNT 580	E580	X580	Z580	0	0	0	0	134,585	288,543
28	581 LOAD DISPATCHING	E581	X581	DP1	0	0	0	0	0	199,673
29	582 STATION EXPENSES	E582	X582	P62	0	0	0	0	597,388	0
30	583 OVERHEAD LINE EXPENSES									
31	PRIMARY FUNCTION									
32	CAPACITY COMPONENT	E583PD	X583PD	DOHPD	0	0	0	0	0	680,951
33	CUSTOMER COMPONENT	E583PC	X583PC	DOHPC	0	0	0	0	0	0
34	SECONDARY FUNCTION									
35	CAPACITY COMPONENT	E583SD	X583SD	DOHSD	0	0	0	0	0	0
36	CUSTOMER COMPONENT	E583SC	X583SC	DOHSC	0	0	0	0	0	0
37	TOTAL ACCOUNT 583	E583	X583	DOHL	0	0	0	0	0	680,951
38	584 UNDERGRD LINE EXPENSE									
39	PRIMARY FUNCTION									

TAB
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	DISTRIBUTION SECONDARY	SERVICES	METERS	STREETLIGHT	DIESEL(GEN)	TOTAL
1	ENERGY COMPONENT	E10E			0	0	0	0	0	0
2	TOTAL	E10			0	0	0	0	0	0
3	TRANSMISSION EXPENSES									
4	560 SUPERV. & ENGINEERING	E560	X560	Z560	0	0	0	0	0	0
5	561 LOAD DISPATCHING	E561	X561	PTT	0	0	0	0	0	0
6	562 STATION EXPENSES	E562	X562	P53	0	0	0	0	0	0
7	563 OVERHEAD LINE EXPENSES	E563	X563	TOHL	0	0	0	0	0	0
8	564 UNDERGRD LINE EXPENSES	E564	X564	TUGL	0	0	0	0	0	0
9	565 TRANSMISSION BY OTHERS	E565			0	0	0	0	0	0
10	566 MISCELLANEOUS	E566	X566	PTT	0	0	0	0	0	0
11	567 RENTS	E567	X567	PTT	0	0	0	0	0	0
12	TOTAL OPERATION	E21			0	0	0	0	0	0
13	568 MAINT. SUPERV. & ENG.	E568	X568	Z568	0	0	0	0	0	0
14	569 MAINT. STRUCTURES	E569	X569	P52	0	0	0	0	0	0
15	570 MAINT. STATION EQUIP.	E570	X570	P53	0	0	0	0	0	0
16	571 MAINT. OVERHEAD LINES	E571	X571	TOHL	0	0	0	0	0	0
17	572 MAINT. UNDERGRD LINES	E572	X572	TUGL	0	0	0	0	0	0
18	573 MISCELLANEOUS	E573	X573	E573T	0	0	0	0	0	0
19	TOTAL MAINTENANCE	E22			0	0	0	0	0	0
20	TOTAL TRANSMISSION EXPENSES									
21	TOTAL	E20			0	0	0	0	0	0
22	DISTRIBUTION EXPENSES									
23	580 SUPERV. & ENGINEERING									
24	CAPACITY COMPONENT	E580D	X580D	Z580D	203,336	0	0	0	0	626,464
25	CUSTOMER COMPONENT	E580C	X580C	Z580C	0	27,947	231,488	0	0	259,435
26	STREET LIGHTING	E580F	X580F	Z580F	0	0	0	152,564	0	152,564
27	TOTAL ACCOUNT 580	E580	X580	Z580	203,336	27,947	231,488	152,564	0	1,038,463
28	581 LOAD DISPATCHING	E581	X581	DP1	0	0	0	0	0	199,673
29	582 STATION EXPENSES	E582	X582	P62	13,467	0	0	0	0	610,855
30	583 OVERHEAD LINE EXPENSES									
31	PRIMARY FUNCTION									
32	CAPACITY COMPONENT	E583PD	X583PD	DOHPD	0	0	0	0	0	680,951
33	CUSTOMER COMPONENT	E583PC	X583PC	DOHPC	0	0	0	0	0	0
34	SECONDARY FUNCTION									
35	CAPACITY COMPONENT	E583SD	X583SD	DOHSD	458,915	0	0	0	0	458,915
36	CUSTOMER COMPONENT	E583SC	X583SC	DOHSC	0	0	0	0	0	0
37	TOTAL ACCOUNT 583	E583	X583	DOHL	458,915	0	0	0	0	1,139,866
38	584 UNDERGRD LINE EXPENSE									
39	PRIMARY FUNCTION									

TAB
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	DA CUST ACCT EXPENSE	DA CUST SER.&INFO EXPENSE	DA SALES EXPENSE	DA CONSERVATION EXPENSES	DA CUSTOMER DEPOSITS	DA INTANGIBLE PLANT
1	ENERGY COMPONENT	E10E			0	0	0	0	0	0
2	TOTAL	E10			0	0	0	0	0	0
3	TRANSMISSION EXPENSES									
4	560 SUPERV. & ENGINEERING	E560	X560	Z560	0	0	0	0	0	0
5	561 LOAD DISPATCHING	E561	X561	PTT	0	0	0	0	0	0
6	562 STATION EXPENSES	E562	X562	P53	0	0	0	0	0	0
7	563 OVERHEAD LINE EXPENSES	E563	X563	TOHL	0	0	0	0	0	0
8	564 UNDERGRD LINE EXPENSES	E564	X564	TUGL	0	0	0	0	0	0
9	565 TRANSMISSION BY OTHERS	E565			0	0	0	0	0	0
10	566 MISCELLANEOUS	E566	X566	PTT	0	0	0	0	0	0
11	567 RENTS	E567	X567	PTT	0	0	0	0	0	0
12	TOTAL OPERATION	E21			0	0	0	0	0	0
13	568 MAINT. SUPERV. & ENG.	E568	X568	Z568	0	0	0	0	0	0
14	569 MAINT. STRUCTURES	E569	X569	P52	0	0	0	0	0	0
15	570 MAINT. STATION EQUIP.	E570	X570	P53	0	0	0	0	0	0
16	571 MAINT. OVERHEAD LINES	E571	X571	TOHL	0	0	0	0	0	0
17	572 MAINT. UNDERGRD LINES	E572	X572	TUGL	0	0	0	0	0	0
18	573 MISCELLANEOUS	E573	X573	E573T	0	0	0	0	0	0
19	TOTAL MAINTENANCE	E22			0	0	0	0	0	0
20	TOTAL TRANSMISSION EXPENSES									
21	TOTAL	E20			0	0	0	0	0	0
22	DISTRIBUTION EXPENSES									
23	580 SUPERV. & ENGINEERING									
24	CAPACITY COMPONENT	E580D	X580D	Z580D	0	0	0	0	0	0
25	CUSTOMER COMPONENT	E580C	X580C	Z580C	0	0	0	0	0	0
26	STREET LIGHTING	E580F	X580F	Z580F	0	0	0	0	0	0
27	TOTAL ACCOUNT 580	E580	X580	Z580	0	0	0	0	0	0
28	581 LOAD DISPATCHING	E581	X581	DP1	0	0	0	0	0	0
29	582 STATION EXPENSES	E582	X582	P62	0	0	0	0	0	0
30	583 OVERHEAD LINE EXPENSES									
31	PRIMARY FUNCTION									
32	CAPACITY COMPONENT	E583PD	X583PD	DOHPD	0	0	0	0	0	0
33	CUSTOMER COMPONENT	E583PC	X583PC	DOHPC	0	0	0	0	0	0
34	SECONDARY FUNCTION									
35	CAPACITY COMPONENT	E583SD	X583SD	DOHSD	0	0	0	0	0	0
36	CUSTOMER COMPONENT	E583SC	X583SC	DOHSC	0	0	0	0	0	0
37	TOTAL ACCOUNT 583	E583	X583	DOHL	0	0	0	0	0	0
38	584 UNDERGRD LINE EXPENSE									
39	PRIMARY FUNCTION									

COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	DA CUSTOMER INSTALLATION	TOTAL DA CUSTOMERS
1	ENERGY COMPONENT	E10E			0	0
2	TOTAL	E10			0	0
3	TRANSMISSION EXPENSES					
4	560 SUPERV. & ENGINEERING	E560	X560	Z560	0	0
5	561 LOAD DISPATCHING	E561	X561	PTT	0	0
6	562 STATION EXPENSES	E562	X562	P53	0	0
7	563 OVERHEAD LINE EXPENSES	E563	X563	TOHL	0	0
8	564 UNDERGRD LINE EXPENSES	E564	X564	TUGL	0	0
9	565 TRANSMISSION BY OTHERS	E565			0	0
10	566 MISCELLANEOUS	E566	X566	PTT	0	0
11	567 RENTS	E567	X567	PTT	0	0
12	TOTAL OPERATION	E21			0	0
13	568 MAINT. SUPERV. & ENG.	E568	X568	Z568	0	0
14	569 MAINT. STRUCTURES	E569	X569	P52	0	0
15	570 MAINT. STATION EQUIP.	E570	X570	P53	0	0
16	571 MAINT. OVERHEAD LINES	E571	X571	TOHL	0	0
17	572 MAINT. UNDERGRD LINES	E572	X572	TUGL	0	0
18	573 MISCELLANEOUS	E573	X573	E573T	0	0
19	TOTAL MAINTENANCE	E22			0	0
20	TOTAL TRANSMISSION EXPENSES					
21	TOTAL	E20			0	0
22	DISTRIBUTION EXPENSES					
23	580 SUPERV. & ENGINEERING					
24	CAPACITY COMPONENT	E580D	X580D	Z580D	0	0
25	CUSTOMER COMPONENT	E580C	X580C	Z580C	239,816	239,816
26	STREET LIGHTING	E580F	X580F	Z580F	0	0
27	TOTAL ACCOUNT 580	E580	X580	Z580	239,816	239,816
28	581 LOAD DISPATCHING	E581	X581	DP1	0	0
29	582 STATION EXPENSES	E582	X582	P62	0	0
30	583 OVERHEAD LINE EXPENSES					
31	PRIMARY FUNCTION					
32	CAPACITY COMPONENT	E583PD	X583PD	DOHPD	0	0
33	CUSTOMER COMPONENT	E583PC	X583PC	DOHPC	0	0
34	SECONDARY FUNCTION					
35	CAPACITY COMPONENT	E583SD	X583SD	DOHSD	0	0
36	CUSTOMER COMPONENT	E583SC	X583SC	DOHSC	0	0
37	TOTAL ACCOUNT 583	E583	X583	DOHL	0	0
38	584 UNDERGRD LINE EXPENSE					
39	PRIMARY FUNCTION					

TAB I
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	TOTAL ELECTRIC DEPARTMENT	PRODUCTION FUNCTION STEAM	DIESELS	PURCHASES	TOTAL
1	CAPACITY COMPONENT	E584PD	X584PD	DUGPD	141,243	0	0	0	0
2	CUSTOMER COMPONENT	E584PC	X584PC	DUGPC	0	0	0	0	0
3	SECONDARY FUNCTION								
4	CAPACITY COMPONENT	E584SD	X584SD	DUGSD	82,674	0	0	0	0
5	CUSTOMER COMPONENT	E584SC	X584SC	DUGSC	0	0	0	0	0
6	TOTAL ACCOUNT 584	E584	X584	DUGL	223,917	0	0	0	0
7	585 STREET LIGHTING EXPENSE								
8	TOTAL ACCOUNT 585	E585	X585	P73	1,142,900	0	0	0	0
9	586 METER EXPENSE	E586	X586	P70	1,394,491	0	0	0	0
10	587 CUSTOMER INSTALLATIONS	E587	X587	DA7	1,381,855	0	0	0	0
11	588 MISCELLANEOUS DIST.								
12	CAPACITY COMPONENT	E588D	X588D	PDD	2,368,277	-1	0	0	-1
13	CUSTOMER COMPONENT	E588C	X588C	PDC3	239,188	0	0	0	0
14	TOTAL ACCOUNT 588	E588	X588	PDT3	2,607,465	-1	0	0	-1
15	589 RENTS								
16	CAPACITY COMPONENT	E589D	X589D	PDD	82,178	-1	0	0	-1
17	CUSTOMER COMPONENT	E589C	X589C	PDC3	8,300	0	0	0	0
18	TOTAL ACCOUNT 589	E589	X589	PDT3	90,478	-1	0	0	-1
19	TOTAL OPERATION	E31			10,069,780	-1	0	0	-1
20	590 MAINT. SUPERV. & ENG.								
21	CAPACITY COMPONENT	E590D	X590D	Z590D	1,024,525	0	0	0	0
22	CUSTOMER COMPONENT	E590C	X590C	Z590C	7,827	0	0	0	0
23	STREET LIGHTING	E590F	X590F	Z590F	47,497	0	0	0	0
24	TOTAL ACCOUNT 590	E590	X590	Z590	1,079,849	0	0	0	0
25	591 MAINT. OF STRUCTURES	E591	X591	P61	13,956	0	0	0	0
26	592 MAINT. STATION EQUIP.	E592	X592	P62	716,434	0	0	0	0
27	593 MAINT. OVERHEAD LINES								
28	PRIMARY FUNCTION								
29	CAPACITY COMPONENT	E593PD	X593PD	DOHPD	3,111,544	0	0	0	0
30	CUSTOMER COMPONENT	E593PC	X593PC	DOHPC	0	0	0	0	0
31	SECONDARY FUNCTION								
32	CAPACITY COMPONENT	E593SD	X593SD	DOHSD	2,096,971	0	0	0	0
33	CUSTOMER COMPONENT	E593SC	X593SC	DOHSC	0	0	0	0	0
34	TOTAL ACCOUNT 593	E593	X593	DOHL	5,208,515	0	0	0	0
35	594 MAINT. UNDERGRD. LINES								
36	PRIMARY FUNCTION								
37	CAPACITY COMPONENT	E594PD	X594PD	DUGPD	402,789	0	0	0	0
38	CUSTOMER COMPONENT	E594PC	X594PC	DUGPC	0	0	0	0	0
39	SECONDARY FUNCTION								
40	CAPACITY COMPONENT	E594SD	X594SD	DUGSD	235,765	0	0	0	0
41	CUSTOMER COMPONENT	E594SC	X594SC	DUGSC	0	0	0	0	0

TA 1
COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	TRANSMISSION 345KV	TRANSMISSION 115KV	TRANSMISSION SUBSTATION	TRANSMISSION TOTAL	DISTRIBUTION SUBSTATION	DISTRIBUTION PRIMARY
1	CAPACITY COMPONENT	E584PD	X584PD	DUGPD	0	0	0	0	0	141,243
2	CUSTOMER COMPONENT	E584PC	X584PC	DUGPC	0	0	0	0	0	0
3	SECONDARY FUNCTION									
4	CAPACITY COMPONENT	E584SD	X584SD	DUGSD	0	0	0	0	0	0
5	CUSTOMER COMPONENT	E584SC	X584SC	DUGSC	0	0	0	0	0	0
6	TOTAL ACCOUNT 584	E584	X584	DUGL	0	0	0	0	0	141,243
7	585 STREET LIGHTING EXPENSE									
8	TOTAL ACCOUNT 585	E585	X585	P73	0	0	0	0	0	0
9	586 METER EXPENSE	E586	X586	P70	0	0	0	0	0	0
10	587 CUSTOMER INSTALLATIONS	E587	X587	DA7	0	0	0	0	0	0
11	588 MISCELLANEOUS DIST.									
12	CAPACITY COMPONENT	E588D	X588D	PDD	0	0	0	0	307,235	1,000,697
13	CUSTOMER COMPONENT	E588C	X588C	PDC3	0	0	0	0	0	0
14	TOTAL ACCOUNT 588	E588	X588	PDT3	0	0	0	0	307,235	1,000,697
15	589 RENTS									
16	CAPACITY COMPONENT	E589D	X589D	PDD	0	0	0	0	10,661	34,724
17	CUSTOMER COMPONENT	E589C	X589C	PDC3	0	0	0	0	0	0
18	TOTAL ACCOUNT 589	E589	X589	PDT3	0	0	0	0	10,661	34,724
19	TOTAL OPERATION	E31			0	0	0	0	1,049,869	2,345,831
20	590 MAINT. SUPERV. & ENG.									
21	CAPACITY COMPONENT	E590D	X590D	Z590D	0	0	0	0	118,824	496,923
22	CUSTOMER COMPONENT	E590C	X590C	Z590C	0	0	0	0	0	0
23	STREET LIGHTING	E590F	X590F	Z590F	0	0	0	0	0	0
24	TOTAL ACCOUNT 590	E590	X590	Z590	0	0	0	0	118,824	496,923
25	591 MAINT. OF STRUCTURES	E591	X591	P61	0	0	0	0	13,956	0
26	592 MAINT. STATION EQUIP.	E592	X592	P62	0	0	0	0	700,639	0
27	593 MAINT. OVERHEAD LINES									
28	PRIMARY FUNCTION									
29	CAPACITY COMPONENT	E593PD	X593PD	DOHPD	0	0	0	0	0	3,111,544
30	CUSTOMER COMPONENT	E593PC	X593PC	DOHPC	0	0	0	0	0	0
31	SECONDARY FUNCTION									
32	CAPACITY COMPONENT	E593SD	X593SD	DOHSD	0	0	0	0	0	0
33	CUSTOMER COMPONENT	E593SC	X593SC	DOHSC	0	0	0	0	0	0
34	TOTAL ACCOUNT 593	E593	X593	DOHL	0	0	0	0	0	3,111,544
35	594 MAINT. UNDERGRD. LINES									
36	PRIMARY FUNCTION									
37	CAPACITY COMPONENT	E594PD	X594PD	DUGPD	0	0	0	0	0	402,789
38	CUSTOMER COMPONENT	E594PC	X594PC	DUGPC	0	0	0	0	0	0
39	SECONDARY FUNCTION									
40	CAPACITY COMPONENT	E594SD	X594SD	DUGSD	0	0	0	0	0	0
41	CUSTOMER COMPONENT	E594SC	X594SC	DUGSC	0	0	0	0	0	0

COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	DISTRIBUTION SECONDARY	SERVICES	METERS	STREETLIGHT	DIESEL(GEN)	TOTAL
1	CAPACITY COMPONENT	E584PD	X584PD	DUGPD	0	0	0	0	0	141,243
2	CUSTOMER COMPONENT	E584PC	X584PC	DUGPC	0	0	0	0	0	0
3	SECONDARY FUNCTION									
4	CAPACITY COMPONENT	E584SD	X584SD	DUGSD	82,674	0	0	0	0	82,674
5	CUSTOMER COMPONENT	E584SC	X584SC	DUGSC	0	0	0	0	0	0
6	TOTAL ACCOUNT 584	E584	X584	DUGL	82,674	0	0	0	0	223,917
7	585 STREET LIGHTING EXPENSE									
8	TOTAL ACCOUNT 585	E585	X585	P73	0	0	0	1,142,900	0	1,142,900
9	586 METER EXPENSE	E586	X586	P70	0	0	1,394,491	0	0	1,394,491
10	587 CUSTOMER INSTALLATIONS	E587	X587	DA7	0	0	0	0	0	0
11	588 MISCELLANEOUS DIST.									
12	CAPACITY COMPONENT	E588D	X588D	PDD	1,060,346	0	0	0	0	2,368,278
13	CUSTOMER COMPONENT	E588C	X588C	PDC3	0	239,188	0	0	0	239,188
14	TOTAL ACCOUNT 588	E588	X588	PDT3	1,060,346	239,188	0	0	0	2,607,466
15	589 RENTS									
16	CAPACITY COMPONENT	E589D	X589D	PDD	36,794	0	0	0	0	82,179
17	CUSTOMER COMPONENT	E589C	X589C	PDC3	0	8,300	0	0	0	8,300
18	TOTAL ACCOUNT 589	E589	X589	PDT3	36,794	8,300	0	0	0	90,479
19	TOTAL OPERATION	E31			1,855,532	275,435	1,625,979	1,295,464	0	8,448,110
20	590 MAINT. SUPERV. & ENG.									
21	CAPACITY COMPONENT	E590D	X590D	Z590D	408,778	0	0	0	0	1,024,525
22	CUSTOMER COMPONENT	E590C	X590C	Z590C	0	3,894	3,933	0	0	7,827
23	STREET LIGHTING	E590F	X590F	Z590F	0	0	0	47,497	0	47,497
24	TOTAL ACCOUNT 590	E590	X590	Z590	408,778	3,894	3,933	47,497	0	1,079,849
25	591 MAINT. OF STRUCTURES	E591	X591	P61	0	0	0	0	0	13,956
26	592 MAINT. STATION EQUIP.	E592	X592	P62	15,795	0	0	0	0	716,434
27	593 MAINT. OVERHEAD LINES									
28	PRIMARY FUNCTION									
29	CAPACITY COMPONENT	E593PD	X593PD	DOHPD	0	0	0	0	0	3,111,544
30	CUSTOMER COMPONENT	E593PC	X593PC	DOHPC	0	0	0	0	0	0
31	SECONDARY FUNCTION									
32	CAPACITY COMPONENT	E593SD	X593SD	DOHSD	2,096,971	0	0	0	0	2,096,971
33	CUSTOMER COMPONENT	E593SC	X593SC	DOHSC	0	0	0	0	0	0
34	TOTAL ACCOUNT 593	E593	X593	DOHL	2,096,971	0	0	0	0	5,208,515
35	594 MAINT. UNDERGRD. LINES									
36	PRIMARY FUNCTION									
37	CAPACITY COMPONENT	E594PD	X594PD	DUGPD	0	0	0	0	0	402,789
38	CUSTOMER COMPONENT	E594PC	X594PC	DUGPC	0	0	0	0	0	0
39	SECONDARY FUNCTION									
40	CAPACITY COMPONENT	E594SD	X594SD	DUGSD	235,765	0	0	0	0	235,765
41	CUSTOMER COMPONENT	E594SC	X594SC	DUGSC	0	0	0	0	0	0

COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	DA CUST ACCT EXPENSE	DA CUST SER.&INFO EXPENSE	DA SALES EXPENSE	DA CONSERVATION EXPENSES	DA CUSTOMER DEPOSITS	DA INTANGIBLE PLANT
1	CAPACITY COMPONENT	E584PD	X584PD	DUGPD	0	0	0	0	0	0
2	CUSTOMER COMPONENT	E584PC	X584PC	DUGPC	0	0	0	0	0	0
3	SECONDARY FUNCTION									
4	CAPACITY COMPONENT	E584SD	X584SD	DUGSD	0	0	0	0	0	0
5	CUSTOMER COMPONENT	E584SC	X584SC	DUGSC	0	0	0	0	0	0
6	TOTAL ACCOUNT 584	E584	X584	DUGL	0	0	0	0	0	0
7	585 STREET LIGHTING EXPENSE									
8	TOTAL ACCOUNT 585	E585	X585	P73	0	0	0	0	0	0
9	586 METER EXPENSE	E586	X586	P70	0	0	0	0	0	0
10	587 CUSTOMER INSTALLATIONS	E587	X587	DA7	0	0	0	0	0	0
11	588 MISCELLANEOUS DIST.									
12	CAPACITY COMPONENT	E588D	X588D	PDD	0	0	0	0	0	0
13	CUSTOMER COMPONENT	E588C	X588C	PDC3	0	0	0	0	0	0
14	TOTAL ACCOUNT 588	E588	X588	PDT3	0	0	0	0	0	0
15	589 RENTS									
16	CAPACITY COMPONENT	E589D	X589D	PDD	0	0	0	0	0	0
17	CUSTOMER COMPONENT	E589C	X589C	PDC3	0	0	0	0	0	0
18	TOTAL ACCOUNT 589	E589	X589	PDT3	0	0	0	0	0	0
19	TOTAL OPERATION	E31			0	0	0	0	0	0
20	590 MAINT. SUPERV. & ENG.									
21	CAPACITY COMPONENT	E590D	X590D	Z590D	0	0	0	0	0	0
22	CUSTOMER COMPONENT	E590C	X590C	Z590C	0	0	0	0	0	0
23	STREET LIGHTING	E590F	X590F	Z590F	0	0	0	0	0	0
24	TOTAL ACCOUNT 590	E590	X590	Z590	0	0	0	0	0	0
25	591 MAINT. OF STRUCTURES	E591	X591	P61	0	0	0	0	0	0
26	592 MAINT. STATION EQUIP.	E592	X592	P62	0	0	0	0	0	0
27	593 MAINT. OVERHEAD LINES									
28	PRIMARY FUNCTION									
29	CAPACITY COMPONENT	E593PD	X593PD	DOHPD	0	0	0	0	0	0
30	CUSTOMER COMPONENT	E593PC	X593PC	DOHPC	0	0	0	0	0	0
31	SECONDARY FUNCTION									
32	CAPACITY COMPONENT	E593SD	X593SD	DOHSD	0	0	0	0	0	0
33	CUSTOMER COMPONENT	E593SC	X593SC	DOHSC	0	0	0	0	0	0
34	TOTAL ACCOUNT 593	E593	X593	DOHL	0	0	0	0	0	0
35	594 MAINT. UNDERGRD. LINES									
36	PRIMARY FUNCTION									
37	CAPACITY COMPONENT	E594PD	X594PD	DUGPD	0	0	0	0	0	0
38	CUSTOMER COMPONENT	E594PC	X594PC	DUGPC	0	0	0	0	0	0
39	SECONDARY FUNCTION									
40	CAPACITY COMPONENT	E594SD	X594SD	DUGSD	0	0	0	0	0	0
41	CUSTOMER COMPONENT	E594SC	X594SC	DUGSC	0	0	0	0	0	0

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COMMONWEALTH E TRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	DA CUSTOMER INSTALLATION	TOTAL DA CUSTOMERS
1	CAPACITY COMPONENT	E584PD	X584PD	DUGPD	0	0
2	CUSTOMER COMPONENT	E584PC	X584PC	DUGPC	0	0
3	SECONDARY FUNCTION					
4	CAPACITY COMPONENT	E584SD	X584SD	DUGSD	0	0
5	CUSTOMER COMPONENT	E584SC	X584SC	DUGSC	0	0
6	TOTAL ACCOUNT 584	E584	X584	DUGL	0	0
7	585 STREET LIGHTING EXPENSE					
8	TOTAL ACCOUNT 585	E585	X585	P73	0	0
9	586 METER EXPENSE	E586	X586	P70	0	0
10	587 CUSTOMER INSTALLATIONS	E587	X587	DA7	1,381,855	1,381,855
11	588 MISCELLANEOUS DIST.					
12	CAPACITY COMPONENT	E588D	X588D	PDD	0	0
13	CUSTOMER COMPONENT	E588C	X588C	PDC3	0	0
14	TOTAL ACCOUNT 588	E588	X588	PDT3	0	0
15	589 RENTS					
16	CAPACITY COMPONENT	E589D	X589D	PDD	0	0
17	CUSTOMER COMPONENT	E589C	X589C	PDC3	0	0
18	TOTAL ACCOUNT 589	E589	X589	PDT3	0	0
19	TOTAL OPERATION	E31			1,621,671	1,621,671
20	590 MAINT. SUPERV. & ENG.					
21	CAPACITY COMPONENT	E590D	X590D	Z590D	0	0
22	CUSTOMER COMPONENT	E590C	X590C	Z590C	0	0
23	STREET LIGHTING	E590F	X590F	Z590F	0	0
24	TOTAL ACCOUNT 590	E590	X590	Z590	0	0
25	591 MAINT. OF STRUCTURES	E591	X591	P61	0	0
26	592 MAINT. STATION EQUIP.	E592	X592	P62	0	0
27	593 MAINT. OVERHEAD LINES					
28	PRIMARY FUNCTION					
29	CAPACITY COMPONENT	E593PD	X593PD	DOHPD	0	0
30	CUSTOMER COMPONENT	E593PC	X593PC	DOHPC	0	0
31	SECONDARY FUNCTION					
32	CAPACITY COMPONENT	E593SD	X593SD	DOHSD	0	0
33	CUSTOMER COMPONENT	E593SC	X593SC	DOHSC	0	0
34	TOTAL ACCOUNT 593	E593	X593	DOHL	0	0
35	594 MAINT. UNDERGRD. LINES					
36	PRIMARY FUNCTION					
37	CAPACITY COMPONENT	E594PD	X594PD	DUGPD	0	0
38	CUSTOMER COMPONENT	E594PC	X594PC	DUGPC	0	0
39	SECONDARY FUNCTION					
40	CAPACITY COMPONENT	E594SD	X594SD	DUGSD	0	0
41	CUSTOMER COMPONENT	E594SC	X594SC	DUGSC	0	0

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COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	TOTAL ELECTRIC DEPARTMENT	PRODUCTION FUNCTION STEAM	DIESELS	PURCHASES	TOTAL
1	TOTAL ACCOUNT 594	E594	X594	DUGL	638,554	0	0	0	0
2	595 MAINT. LINE TRANSFMRS								
3	PRIMARY COMPONENT	E595PD	X595PD	P68PD	15,821	0	0	0	0
4	SECONDARY COMPONENT	E595SD	X595SD	P68SD	384,017	0	0	0	0
5	TOTAL ACCOUNT 595	E595	X595	P68	399,838	0	0	0	0
6	596 MAINT. STREET LIGHTS								
7	TOTAL ACCOUNT 596	E596	X596	P73	276,195	0	0	0	0
8	597 MAINT. OF METERS	E597	X597	P70	70,082	0	0	0	0
9	598 MAINT. OF MISC. DIST.								
10	CAPACITY COMPONENT	E598D	X598D	PDD	204,791	0	0	0	0
11	CUSTOMER COMPONENT	E598C	X598C	PDC3	20,683	0	0	0	0
12	TOTAL ACCOUNT 598	E598	X598	PDT3	225,474	0	0	0	0
13	TOTAL MAINTENANCE	E32			8,628,897	0	0	0	0
14	TOTAL DISTRIBUTION EXPENSES								
15	CAPACITY COMPONENT	E30D			13,457,844	-1	0	0	-1
16	CUSTOMER COMPONENT	E30C			3,621,677	0	0	0	0
17	STREET LIGHTING	E30F			1,619,156	0	0	0	0
18	TOTAL	E30			18,698,677	-1	0	0	-1
19	CUSTOMER ACCOUNTS EXPENSES								
20	901 SUPERVISION	E901	X901	Z901	813,176	0	0	0	0
21	902 METER READING EXPENSES	E902	X902	DA1	2,904,069	0	0	0	0
22	903 CUSTOMER RECORDS	E903	X903	DA1	9,691,941	0	0	0	0
23	904 UNCOLLECTIBLE ACCOUNTS	E904	X904	DA1	2,211,000	0	0	0	0
24	905 MISC CUSTOMER ACCTS EXP	E905	X905	DA1	693,915	0	0	0	0
25	TOTAL CUST. ACCOUNTS EXPENSE	E40			16,314,101	0	0	0	0
26	CUSTOMER SERV.& INFO. EXPENSE								
27	907 SUPERVISION	E907	X907	Z907	13,875	0	0	0	0
28	908 CUSTOMER ASSISTANCE								
29	C&LM ASSIGNED	E908CL	X908CL	DA4	2,684,143	0	0	0	0
30	DIRECT ASSIGN.	E908R	X908R	DA2	1,580,980	0	0	0	0
31	TOTAL	E908			4,265,123	0	0	0	0
32	909 INFORMATIONAL								
33	C&LM ASSIGNED	E909CL	X909CL	DA4	0	0	0	0	0
34	DIRECT ASSIGN.	E909R	X909R	DA2	217,843	0	0	0	0
35	TOTAL	E909			217,843	0	0	0	0
36	910 MISCELLANEOUS	E910	X910	DA2	50,100	0	0	0	0
37	TOTAL CUSTOMER SERV. EXPENSE	E70			4,546,941	0	0	0	0
38	SALES EXPENSES								

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COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
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DETAILS OF RESULTS

		OUT	IN	ALLOC	TRANSMISSION 345KV	TRANSMISSION 115KV	TRANSMISSION SUBSTATION	TRANSMISSION TOTAL	DISTRIBUTION SUBSTATION	DISTRIBUTION PRIMARY
1	TOTAL ACCOUNT 594	E594	X594	DUGL	0	0	0	0	0	402,789
2	595 MAINT. LINE TRANSFMRS									
3	PRIMARY COMPONENT	E595PD	X595PD	P68PD	0	0	0	0	0	15,821
4	SECONDARY COMPONENT	E595SD	X595SD	P68SD	0	0	0	0	0	0
5	TOTAL ACCOUNT 595	E595	X595	P68	0	0	0	0	0	15,821
6	596 MAINT. STREET LIGHTS									
7	TOTAL ACCOUNT 596	E596	X596	P73	0	0	0	0	0	0
8	597 MAINT. OF METERS	E597	X597	P70	0	0	0	0	0	0
9	598 MAINT. OF MISC. DIST.									
10	CAPACITY COMPONENT	E598D	X598D	PDD	0	0	0	0	26,567	86,533
11	CUSTOMER COMPONENT	E598C	X598C	PDC3	0	0	0	0	0	0
12	TOTAL ACCOUNT 598	E598	X598	PDT3	0	0	0	0	26,567	86,533
13	TOTAL MAINTENANCE	E32			0	0	0	0	859,986	4,113,610
14	TOTAL DISTRIBUTION EXPENSES									
15	CAPACITY COMPONENT	E30D			0	0	0	0	1,909,855	6,459,441
16	CUSTOMER COMPONENT	E30C			0	0	0	0	0	0
17	STREET LIGHTING	E30F			0	0	0	0	0	0
18	TOTAL	E30			0	0	0	0	1,909,855	6,459,441
19	CUSTOMER ACCOUNTS EXPENSES									
20	901 SUPERVISION	E901	X901	Z901	0	0	0	0	0	0
21	902 METER READING EXPENSES	E902	X902	DA1	0	0	0	0	0	0
22	903 CUSTOMER RECORDS	E903	X903	DA1	0	0	0	0	0	0
23	904 UNCOLLECTIBLE ACCOUNTS	E904	X904	DA1	0	0	0	0	0	0
24	905 MISC CUSTOMER ACCTS EXP	E905	X905	DA1	0	0	0	0	0	0
25	TOTAL CUST. ACCOUNTS EXPENSE	E40			0	0	0	0	0	0
26	CUSTOMER SERV.& INFO. EXPENSE									
27	907 SUPERVISION	E907	X907	Z907	0	0	0	0	0	0
28	908 CUSTOMER ASSISTANCE									
29	C&LM ASSIGNED	E908CL	X908CL	DA4	0	0	0	0	0	0
30	DIRECT ASSIGN.	E908R	X908R	DA2	0	0	0	0	0	0
31	TOTAL	E908			0	0	0	0	0	0
32	909 INFORMATIONAL									
33	C&LM ASSIGNED	E909CL	X909CL	DA4	0	0	0	0	0	0
34	DIRECT ASSIGN.	E909R	X909R	DA2	0	0	0	0	0	0
35	TOTAL	E909			0	0	0	0	0	0
36	910 MISCELLANEOUS	E910	X910	DA2	0	0	0	0	0	0
37	TOTAL CUSTOMER SERV. EXPENSE	E70			0	0	0	0	0	0
38	SALES EXPENSES									

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DETAILS OF RESULTS

		OUT	IN	ALLOC	DISTRIBUTION SECONDARY	SERVICES	METERS	STREETLIGHT	DIESEL(GEN)	TOTAL
1	TOTAL ACCOUNT 594	E594	X594	DUGL	235,765	0	0	0	0	638,554
2	595 MAINT. LINE TRANSFMRS									
3	PRIMARY COMPONENT	E595PD	X595PD	P68PD	0	0	0	0	0	15,821
4	SECONDARY COMPONENT	E595SD	X595SD	P68SD	384,017	0	0	0	0	384,017
5	TOTAL ACCOUNT 595	E595	X595	P68	384,017	0	0	0	0	399,838
6	596 MAINT. STREET LIGHTS									
7	TOTAL ACCOUNT 596	E596	X596	P73	0	0	0	276,195	0	276,195
8	597 MAINT. OF METERS	E597	X597	P70	0	0	70,082	0	0	70,082
9	598 MAINT. OF MISC. DIST.									
10	CAPACITY COMPONENT	E598D	X598D	PDD	91,691	0	0	0	0	204,791
11	CUSTOMER COMPONENT	E598C	X598C	PDC3	0	20,683	0	0	0	20,683
12	TOTAL ACCOUNT 598	E598	X598	PDT3	91,691	20,683	0	0	0	225,474
13	TOTAL MAINTENANCE	E32			3,233,017	24,577	74,015	323,692	0	8,628,897
14	TOTAL DISTRIBUTION EXPENSES									
15	CAPACITY COMPONENT	E30D			5,088,549	0	0	0	0	13,457,845
16	CUSTOMER COMPONENT	E30C			0	300,012	1,699,994	0	0	2,000,006
17	STREET LIGHTING	E30F			0	0	0	1,619,156	0	1,619,156
18	TOTAL	E30			5,088,549	300,012	1,699,994	1,619,156	0	17,077,007
19	CUSTOMER ACCOUNTS EXPENSES									
20	901 SUPERVISION	E901	X901	Z901	0	0	0	0	0	0
21	902 METER READING EXPENSES	E902	X902	DA1	0	0	0	0	0	0
22	903 CUSTOMER RECORDS	E903	X903	DA1	0	0	0	0	0	0
23	904 UNCOLLECTIBLE ACCOUNTS	E904	X904	DA1	0	0	0	0	0	0
24	905 MISC CUSTOMER ACCTS EXP	E905	X905	DA1	0	0	0	0	0	0
25	TOTAL CUST. ACCOUNTS EXPENSE	E40			0	0	0	0	0	0
26	CUSTOMER SERV.& INFO. EXPENSE									
27	907 SUPERVISION	E907	X907	Z907	0	0	0	0	0	0
28	908 CUSTOMER ASSISTANCE									
29	C&LM ASSIGNED	E908CL	X908CL	DA4	0	0	0	0	0	0
30	DIRECT ASSIGN.	E908R	X908R	DA2	0	0	0	0	0	0
31	TOTAL	E908			0	0	0	0	0	0
32	909 INFORMATIONAL									
33	C&LM ASSIGNED	E909CL	X909CL	DA4	0	0	0	0	0	0
34	DIRECT ASSIGN.	E909R	X909R	DA2	0	0	0	0	0	0
35	TOTAL	E909			0	0	0	0	0	0
36	910 MISCELLANEOUS	E910	X910	DA2	0	0	0	0	0	0
37	TOTAL CUSTOMER SERV. EXPENSE	E70			0	0	0	0	0	0
38	SALES EXPENSES									

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COMMONWEALTH ELECTRIC COMPANY
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DETAILS OF RESULTS

		OUT	IN	ALLOC	DA CUST ACCT EXPENSE	DA CUST SER.&INFO EXPENSE	DA SALES EXPENSE	DA CONSERVATION EXPENSES	DA CUSTOMER DEPOSITS	DA INTANGIBLE PLANT
1	TOTAL ACCOUNT 594	E594	X594	DUGL	0	0	0	0	0	0
2	595 MAINT. LINE TRANSFMRS									
3	PRIMARY COMPONENT	E595PD	X595PD	P68PD	0	0	0	0	0	0
4	SECONDARY COMPONENT	E595SD	X595SD	P68SD	0	0	0	0	0	0
5	TOTAL ACCOUNT 595	E595	X595	P68	0	0	0	0	0	0
6	596 MAINT. STREET LIGHTS									
7	TOTAL ACCOUNT 596	E596	X596	P73	0	0	0	0	0	0
8	597 MAINT. OF METERS	E597	X597	P70	0	0	0	0	0	0
9	598 MAINT. OF MISC. DIST.									
10	CAPACITY COMPONENT	E598D	X598D	PDD	0	0	0	0	0	0
11	CUSTOMER COMPONENT	E598C	X598C	PDC3	0	0	0	0	0	0
12	TOTAL ACCOUNT 598	E598	X598	PDT3	0	0	0	0	0	0
13	TOTAL MAINTENANCE	E32			0	0	0	0	0	0
14	TOTAL DISTRIBUTION EXPENSES									
15	CAPACITY COMPONENT	E30D			0	0	0	0	0	0
16	CUSTOMER COMPONENT	E30C			0	0	0	0	0	0
17	STREET LIGHTING	E30F			0	0	0	0	0	0
18	TOTAL	E30			0	0	0	0	0	0
19	CUSTOMER ACCOUNTS EXPENSES									
20	901 SUPERVISION	E901	X901	Z901	813,176	0	0	0	0	0
21	902 METER READING EXPENSES	E902	X902	DA1	2,904,069	0	0	0	0	0
22	903 CUSTOMER RECORDS	E903	X903	DA1	9,691,941	0	0	0	0	0
23	904 UNCOLLECTIBLE ACCOUNTS	E904	X904	DA1	2,211,000	0	0	0	0	0
24	905 MISC CUSTOMER ACCTS EXP	E905	X905	DA1	693,915	0	0	0	0	0
25	TOTAL CUST. ACCOUNTS EXPENSE	E40			16,314,101	0	0	0	0	0
26	CUSTOMER SERV.& INFO. EXPENSE									
27	907 SUPERVISION	E907	X907	Z907	0	5,151	0	8,724	0	0
28	908 CUSTOMER ASSISTANCE									
29	C&LM ASSIGNED	E908CL	X908CL	DA4	0	0	0	2,684,143	0	0
30	DIRECT ASSIGN.	E908R	X908R	DA2	0	1,580,980	0	0	0	0
31	TOTAL	E908			0	1,580,980	0	2,684,143	0	0
32	909 INFORMATIONAL									
33	C&LM ASSIGNED	E909CL	X909CL	DA4	0	0	0	0	0	0
34	DIRECT ASSIGN.	E909R	X909R	DA2	0	217,843	0	0	0	0
35	TOTAL	E909			0	217,843	0	0	0	0
36	910 MISCELLANEOUS	E910	X910	DA2	0	50,100	0	0	0	0
37	TOTAL CUSTOMER SERV. EXPENSE	E70			0	1,854,074	0	2,692,867	0	0
38	SALES EXPENSES									

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YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	DA CUSTOMER INSTALLATION	TOTAL DA CUSTOMERS
1	TOTAL ACCOUNT 594	E594	X594	DUGL	0	0
2	595 MAINT. LINE TRANSFMRS					
3	PRIMARY COMPONENT	E595PD	X595PD	P68PD	0	0
4	SECONDARY COMPONENT	E595SD	X595SD	P68SD	0	0
5	TOTAL ACCOUNT 595	E595	X595	P68	0	0
6	596 MAINT. STREET LIGHTS					
7	TOTAL ACCOUNT 596	E596	X596	P73	0	0
8	597 MAINT. OF METERS	E597	X597	P70	0	0
9	598 MAINT. OF MISC. DIST.					
10	CAPACITY COMPONENT	E598D	X598D	PDD	0	0
11	CUSTOMER COMPONENT	E598C	X598C	PDC3	0	0
12	TOTAL ACCOUNT 598	E598	X598	PDT3	0	0
13	TOTAL MAINTENANCE	E32			0	0
14	TOTAL DISTRIBUTION EXPENSES					
15	CAPACITY COMPONENT	E30D			0	0
16	CUSTOMER COMPONENT	E30C			1,621,671	1,621,671
17	STREET LIGHTING	E30F			0	0
18	TOTAL	E30			1,621,671	1,621,671
19	CUSTOMER ACCOUNTS EXPENSES					
20	901 SUPERVISION	E901	X901	Z901	0	813,176
21	902 METER READING EXPENSES	E902	X902	DA1	0	2,904,069
22	903 CUSTOMER RECORDS	E903	X903	DA1	0	9,691,941
23	904 UNCOLLECTIBLE ACCOUNTS	E904	X904	DA1	0	2,211,000
24	905 MISC CUSTOMER ACCTS EXP	E905	X905	DA1	0	693,915
25	TOTAL CUST. ACCOUNTS EXPENSE	E40			0	16,314,101
26	CUSTOMER SERV.& INFO. EXPENSE					
27	907 SUPERVISION	E907	X907	Z907	0	13,875
28	908 CUSTOMER ASSISTANCE					
29	C&LM ASSIGNED	E908CL	X908CL	DA4	0	2,684,143
30	DIRECT ASSIGN.	E908R	X908R	DA2	0	1,580,980
31	TOTAL	E908			0	4,265,123
32	909 INFORMATIONAL					
33	C&LM ASSIGNED	E909CL	X909CL	DA4	0	0
34	DIRECT ASSIGN.	E909R	X909R	DA2	0	217,843
35	TOTAL	E909			0	217,843
36	910 MISCELLANEOUS	E910	X910	DA2	0	50,100
37	TOTAL CUSTOMER SERV. EXPENSE	E70			0	4,546,941
38	SALES EXPENSES					

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COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT.	IN	ALLOC	TOTAL ELECTRIC DEPARTMENT	PRODUCTION FUNCTION STEAM	DIESELS	PURCHASES	TOTAL
1	911 SUPERVISION	E911	X911	Z911	0	0	0	0	0
2	912 DEMONSTRATING & SELLING	E912	X912	DA3	515,137	0	0	0	0
3	913 ADVERTISING EXPENSE	E913	X913	DA3	0	0	0	0	0
4	916 MISCELLANEOUS SALES EXP	E916	X916	DA3	2,118	0	0	0	0
5	TOTAL SALES EXPENSE	E50			517,255	0	0	0	0
6	ADMINIST. & GENERAL EXPENSES								
7	A & G SALARIES-ACT 920								
8	C & LM COMPONENT	E920CL	X920CL	DA4	67,292	0	0	0	0
9	CAPACITY COMPONENT	E920RD	X920RD	R002DZ	4,081,296	16,688	58,811	23,558	99,057
10	ENERGY COMPONENT	E920RE	X920RE	R002EZ	180,250	1,092	0	13,506	14,598
11	CUSTOMER COMPONENT	E920RF	X920RF	R002FZ	247,213	0	0	0	0
12	TOTAL	E920			6,892,333	17,780	58,811	37,064	113,655
13	OFFICE SUPPLIES-ACT 921								
14	CAPACITY COMPONENT	E921D	X921D	R002DZ	5,838,388	23,871	84,131	33,700	141,702
15	ENERGY COMPONENT	E921E	X921E	R002EZ	257,853	1,563	0	19,321	20,884
16	CUSTOMER COMPONENT	E921C	X921C	R002CZ	3,313,496	0	0	0	0
17	STREET LIGHTING	E921F	X921F	R002FZ	353,644	0	0	0	0
18	TOTAL	E921	X921	R002Z	9,763,381	25,434	84,131	53,021	162,586
19	OUTSIDE SERVICES-ACT 923								
20	CAPACITY COMPONENT	E923D	X923D	R002DZ	1,079,724	4,416	15,559	6,232	26,207
21	ENERGY COMPONENT	E923E	X923E	R002EZ	47,686	289	0	3,573	3,862
22	CUSTOMER COMPONENT	E923C	X923C	R002CZ	612,782	0	0	0	0
23	STREET LIGHTING	E923F	X923F	R002FZ	65,401	0	0	0	0
24	TOTAL	E923	X923	R002Z	1,805,593	4,705	15,559	9,805	30,069
25	PROPERTY INS. -ACT 924								
26	CAPACITY COMPONENT	E924D	X924D	R002DZ	268,442	1,099	3,868	1,549	6,516
27	ENERGY COMPONENT	E924E	X924E	R002EZ	11,855	72	0	888	960
28	CUSTOMER COMPONENT	E924C	X924C	R002CZ	152,349	0	0	0	0
29	STREET LIGHTING	E924F	X924F	R002FZ	16,260	0	0	0	0
30	TOTAL	E924	X924	R002Z	448,906	1,171	3,868	2,437	7,476
31	INJURIES/DAMAGES-ACT 925								
32	CAPACITY COMPONENT	E925D	X925D	R002DZ	-268,499	-1,097	-3,869	-1,550	-6,516
33	ENERGY COMPONENT	E925E	X925E	R002EZ	-11,859	-72	0	-889	-961
34	CUSTOMER COMPONENT	E925C	X925C	R002CZ	-152,382	0	0	0	0
35	STREET LIGHTING	E925F	X925F	R002FZ	-16,264	0	0	0	0
36	TOTAL	E925	X925	R002Z	-449,004	-1,169	-3,869	-2,439	-7,477
37	REGUL. COMM. EXP.-ACT 928								
38	CAPACITY COMPONENT	E928D	X928D	R002DZ	711,643	2,911	10,255	4,108	17,274
39	ENERGY COMPONENT	E928E	X928E	R002EZ	31,429	190	0	2,355	2,545
40	CUSTOMER COMPONENT	E928C	X928C	R002CZ	403,883	0	0	0	0

TAB
COMMONWEALTH ELECTRIC COMPANY
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DETAILS OF RESULTS

		OUT	IN	ALLOC	TRANSMISSION 345KV	TRANSMISSION 115KV	TRANSMISSION SUBSTATION	TRANSMISSION TOTAL	DISTRIBUTION SUBSTATION	DISTRIBUTION PRIMARY
1	911 SUPERVISION	E911	X911	Z911	0	0	0	0	0	0
2	912 DEMONSTRATING & SELLING	E912	X912	DA3	0	0	0	0	0	0
3	913 ADVERTISING EXPENSE	E913	X913	DA3	0	0	0	0	0	0
4	916 MISCELLANEOUS SALES EXP	E916	X916	DA3	0	0	0	0	0	0
5	TOTAL SALES EXPENSE	E50			0	0	0	0	0	0
6	ADMINIST. & GENERAL EXPENSES									
7	A & G SALARIES-ACT 920									
8	C & LM COMPONENT	E920CL	X920CL	DA4	0	0	0	0	0	0
9	CAPACITY COMPONENT	E920RD	X920RD	R002DZ	72,168	500,257	41,323	613,748	387,358	1,546,483
10	ENERGY COMPONENT	E920RE	X920RE	R002EZ	0	0	0	0	0	0
11	CUSTOMER COMPONENT	E920RF	X920RF	R002FZ	0	0	0	0	0	0
12	TOTAL	E920			72,168	500,257	41,323	613,748	387,358	1,546,483
13	OFFICE SUPPLIES-ACT 921									
14	CAPACITY COMPONENT	E921D	X921D	R002DZ	103,237	715,630	59,114	877,981	554,125	2,212,280
15	ENERGY COMPONENT	E921E	X921E	R002EZ	0	0	0	0	0	0
16	CUSTOMER COMPONENT	E921C	X921C	R002CZ	0	0	0	0	0	0
17	STREET LIGHTING	E921F	X921F	R002FZ	0	0	0	0	0	0
18	TOTAL	E921	X921	R002Z	103,237	715,630	59,114	877,981	554,125	2,212,280
19	OUTSIDE SERVICES-ACT 923									
20	CAPACITY COMPONENT	E923D	X923D	R002DZ	19,092	132,345	10,932	162,369	102,477	409,128
21	ENERGY COMPONENT	E923E	X923E	R002EZ	0	0	0	0	0	0
22	CUSTOMER COMPONENT	E923C	X923C	R002CZ	0	0	0	0	0	0
23	STREET LIGHTING	E923F	X923F	R002FZ	0	0	0	0	0	0
24	TOTAL	E923	X923	R002Z	19,092	132,345	10,932	162,369	102,477	409,128
25	PROPERTY INS. -ACT 924									
26	CAPACITY COMPONENT	E924D	X924D	R002DZ	4,747	32,904	2,718	40,369	25,478	101,717
27	ENERGY COMPONENT	E924E	X924E	R002EZ	0	0	0	0	0	0
28	CUSTOMER COMPONENT	E924C	X924C	R002CZ	0	0	0	0	0	0
29	STREET LIGHTING	E924F	X924F	R002FZ	0	0	0	0	0	0
30	TOTAL	E924	X924	R002Z	4,747	32,904	2,718	40,369	25,478	101,717
31	INJURIES/DAMAGES-ACT 925									
32	CAPACITY COMPONENT	E925D	X925D	R002DZ	-4,748	-32,911	-2,719	-40,378	-25,483	-101,740
33	ENERGY COMPONENT	E925E	X925E	R002EZ	0	0	0	0	0	0
34	CUSTOMER COMPONENT	E925C	X925C	R002CZ	0	0	0	0	0	0
35	STREET LIGHTING	E925F	X925F	R002FZ	0	0	0	0	0	0
36	TOTAL	E925	X925	R002Z	-4,748	-32,911	-2,719	-40,378	-25,483	-101,740
37	REGUL. COMM. EXP.-ACT 928									
38	CAPACITY COMPONENT	E928D	X928D	R002DZ	12,584	87,228	7,205	107,017	67,542	269,655
39	ENERGY COMPONENT	E928E	X928E	R002EZ	0	0	0	0	0	0
40	CUSTOMER COMPONENT	E928C	X928C	R002CZ	0	0	0	0	0	0

COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
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DETAILS OF RESULTS

		OUT	IN	ALLOC	DISTRIBUTION SECONDARY	SERVICES	METERS	STREETLIGHT	DIESEL(GEN)	TOTAL
1	911 SUPERVISION	E911	X911	Z911	0	0	0	0	0	0
2	912 DEMONSTRATING & SELLING	E912	X912	DA3	0	0	0	0	0	0
3	913 ADVERTISING EXPENSE	E913	X913	DA3	0	0	0	0	0	0
4	916 MISCELLANEOUS SALES EXP	E916	X916	DA3	0	0	0	0	0	0
5	TOTAL SALES EXPENSE	E50			0	0	0	0	0	0
6	ADMINIST. & GENERAL EXPENSES									
7	A & G SALARIES-ACT 920									
8	C & LM COMPONENT	E920CL	X920CL	DA4	0	0	0	0	0	0
9	CAPACITY COMPONENT	E920RD	X920RD	R002DZ	1,434,650	0	0	0	0	3,368,491
10	ENERGY COMPONENT	E920RE	X920RE	R002EZ	0	0	0	0	0	0
11	CUSTOMER COMPONENT	E920RF	X920RF	R002FZ	0	0	0	247,213	0	247,213
12	TOTAL	E920			1,434,650	213,709	313,794	247,213	0	4,143,207
13	OFFICE SUPPLIES-ACT 921									
14	CAPACITY COMPONENT	E921D	X921D	R002DZ	2,052,300	0	0	0	0	4,818,705
15	ENERGY COMPONENT	E921E	X921E	R002EZ	0	0	0	0	0	0
16	CUSTOMER COMPONENT	E921C	X921C	R002CZ	0	305,716	448,889	0	0	754,605
17	STREET LIGHTING	E921F	X921F	R002FZ	0	0	0	353,644	0	353,644
18	TOTAL	E921	X921	R002Z	2,052,300	305,716	448,889	353,644	0	5,926,954
19	OUTSIDE SERVICES-ACT 923									
20	CAPACITY COMPONENT	E923D	X923D	R002DZ	379,543	0	0	0	0	891,148
21	ENERGY COMPONENT	E923E	X923E	R002EZ	0	0	0	0	0	0
22	CUSTOMER COMPONENT	E923C	X923C	R002CZ	0	56,538	83,015	0	0	139,553
23	STREET LIGHTING	E923F	X923F	R002FZ	0	0	0	65,401	0	65,401
24	TOTAL	E923	X923	R002Z	379,543	56,538	83,015	65,401	0	1,096,102
25	PROPERTY INS. -ACT 924									
26	CAPACITY COMPONENT	E924D	X924D	R002DZ	94,362	0	0	0	0	221,557
27	ENERGY COMPONENT	E924E	X924E	R002EZ	0	0	0	0	0	0
28	CUSTOMER COMPONENT	E924C	X924C	R002CZ	0	14,056	20,639	0	0	34,695
29	STREET LIGHTING	E924F	X924F	R002FZ	0	0	0	16,260	0	16,260
30	TOTAL	E924	X924	R002Z	94,362	14,056	20,639	16,260	0	272,512
31	INJURIES/DAMAGES-ACT 925									
32	CAPACITY COMPONENT	E925D	X925D	R002DZ	-94,382	0	0	0	0	-221,605
33	ENERGY COMPONENT	E925E	X925E	R002EZ	0	0	0	0	0	0
34	CUSTOMER COMPONENT	E925C	X925C	R002CZ	0	-14,059	-20,644	0	0	-34,703
35	STREET LIGHTING	E925F	X925F	R002FZ	0	0	0	-16,264	0	-16,264
36	TOTAL	E925	X925	R002Z	-94,382	-14,059	-20,644	-16,264	0	-272,572
37	REGUL. COMM. EXP.-ACT 928									
38	CAPACITY COMPONENT	E928D	X928D	R002DZ	250,155	0	0	0	0	587,352
39	ENERGY COMPONENT	E928E	X928E	R002EZ	0	0	0	0	0	0
40	CUSTOMER COMPONENT	E928C	X928C	R002CZ	0	37,264	54,715	0	0	91,979

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COMMONWEALTH ELECTRIC COMPANY
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DETAILS OF RESULTS

		OUT	IN	ALLOC	DA CUST ACCT EXPENSE	DA CUST SER.&INFO EXPENSE	DA SALES EXPENSE	DA CONSERVATION EXPENSES	DA CUSTOMER DEPOSITS	DA INTANGIBLE PLANT
1	911 SUPERVISION	E911	X911	Z911	0	0	0	0	0	0
2	912 DEMONSTRATING & SELLING	E912	X912	DA3	0	0	515,137	0	0	0
3	913 ADVERTISING EXPENSE	E913	X913	DA3	0	0	0	0	0	0
4	916 MISCELLANEOUS SALES EXP	E916	X916	DA3	0	0	2,118	0	0	0
5	TOTAL SALES EXPENSE	E50			0	0	517,255	0	0	0
6	ADMINIST. & GENERAL EXPENSES									
7	A & G SALARIES-ACT 920									
8	C & LM COMPONENT	E920CL	X920CL	DA4	0	0	0	67,292	0	0
9	CAPACITY COMPONENT	E920RD	X920RD	R002DZ	0	0	0	0	0	0
10	ENERGY COMPONENT	E920RE	X920RE	R002EZ	0	0	0	165,652	0	0
11	CUSTOMER COMPONENT	E920RF	X920RF	R002FZ	0	0	0	0	0	0
12	TOTAL	E920			1,486,221	135,503	59,982	174,181	-8,997	15,502
13	OFFICE SUPPLIES-ACT 921									
14	CAPACITY COMPONENT	E921D	X921D	R002DZ	0	0	0	0	0	0
15	ENERGY COMPONENT	E921E	X921E	R002EZ	0	0	0	236,969	0	0
16	CUSTOMER COMPONENT	E921C	X921C	R002CZ	2,126,074	193,840	85,806	-84,062	-12,870	22,176
17	STREET LIGHTING	E921F	X921F	R002FZ	0	0	0	0	0	0
18	TOTAL	E921	X921	R002Z	2,126,074	193,840	85,806	152,907	-12,870	22,176
19	OUTSIDE SERVICES-ACT 923									
20	CAPACITY COMPONENT	E923D	X923D	R002DZ	0	0	0	0	0	0
21	ENERGY COMPONENT	E923E	X923E	R002EZ	0	0	0	43,824	0	0
22	CUSTOMER COMPONENT	E923C	X923C	R002CZ	393,186	35,848	15,868	-15,546	-2,380	4,101
23	STREET LIGHTING	E923F	X923F	R002FZ	0	0	0	0	0	0
24	TOTAL	E923	X923	R002Z	393,186	35,848	15,868	28,278	-2,380	4,101
25	PROPERTY INS. -ACT 924									
26	CAPACITY COMPONENT	E924D	X924D	R002DZ	0	0	0	0	0	0
27	ENERGY COMPONENT	E924E	X924E	R002EZ	0	0	0	10,895	0	0
28	CUSTOMER COMPONENT	E924C	X924C	R002CZ	97,754	8,912	3,945	-3,865	-592	1,020
29	STREET LIGHTING	E924F	X924F	R002FZ	0	0	0	0	0	0
30	TOTAL	E924	X924	R002Z	97,754	8,912	3,945	7,030	-592	1,020
31	INJURIES/DAMAGES-ACT 925									
32	CAPACITY COMPONENT	E925D	X925D	R002DZ	0	0	0	0	0	0
33	ENERGY COMPONENT	E925E	X925E	R002EZ	0	0	0	-10,898	0	0
34	CUSTOMER COMPONENT	E925C	X925C	R002CZ	-97,775	-8,914	-3,946	3,866	592	-1,020
35	STREET LIGHTING	E925F	X925F	R002FZ	0	0	0	0	0	0
36	TOTAL	E925	X925	R002Z	-97,775	-8,914	-3,946	-7,032	592	-1,020
37	REGUL. COMM. EXP.-ACT 928									
38	CAPACITY COMPONENT	E928D	X928D	R002DZ	0	0	0	0	0	0
39	ENERGY COMPONENT	E928E	X928E	R002EZ	0	0	0	28,884	0	0
40	CUSTOMER COMPONENT	E928C	X928C	R002CZ	259,148	23,627	10,459	-10,246	-1,569	2,703

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COMMONWEALTH ELECTRIC COMPANY
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DETAILS OF RESULTS

		OUT	IN	ALLOC	DA CUSTOMER INSTALLATION	TOTAL DA CUSTOMERS
1	911 SUPERVISION	E911	X911	Z911	0	0
2	912 DEMONSTRATING & SELLING	E912	X912	DA3	0	515,137
3	913 ADVERTISING EXPENSE	E913	X913	DA3	0	0
4	916 MISCELLANEOUS SALES EXP	E916	X916	DA3	0	2,118
5	TOTAL SALES EXPENSE	E50			0	517,255
6	ADMINIST. & GENERAL EXPENSES					
7	A & G SALARIES-ACT 920					
8	C & LM COMPONENT	E920CL	X920CL	DA4	0	67,292
9	CAPACITY COMPONENT	E920RD	X920RD	R002DZ	0	0
10	ENERGY COMPONENT	E920RE	X920RE	R002EZ	0	165,652
11	CUSTOMER COMPONENT	E920RF	X920RF	R002FZ	0	0
12	TOTAL	E920			159,331	2,021,723
13	OFFICE SUPPLIES-ACT 921					
14	CAPACITY COMPONENT	E921D	X921D	R002DZ	0	0
15	ENERGY COMPONENT	E921E	X921E	R002EZ	0	236,969
16	CUSTOMER COMPONENT	E921C	X921C	R002CZ	227,927	2,558,891
17	STREET LIGHTING	E921F	X921F	R002FZ	0	0
18	TOTAL	E921	X921	R002Z	227,927	2,795,860
19	OUTSIDE SERVICES-ACT 923					
20	CAPACITY COMPONENT	E923D	X923D	R002DZ	0	0
21	ENERGY COMPONENT	E923E	X923E	R002EZ	0	43,824
22	CUSTOMER COMPONENT	E923C	X923C	R002CZ	42,152	473,229
23	STREET LIGHTING	E923F	X923F	R002FZ	0	0
24	TOTAL	E923	X923	R002Z	42,152	517,053
25	PROPERTY INS. -ACT 924					
26	CAPACITY COMPONENT	E924D	X924D	R002DZ	0	0
27	ENERGY COMPONENT	E924E	X924E	R002EZ	0	10,895
28	CUSTOMER COMPONENT	E924C	X924C	R002CZ	10,480	117,654
29	STREET LIGHTING	E924F	X924F	R002FZ	0	0
30	TOTAL	E924	X924	R002Z	10,480	128,549
31	INJURIES/DAMAGES-ACT 925					
32	CAPACITY COMPONENT	E925D	X925D	R002DZ	0	0
33	ENERGY COMPONENT	E925E	X925E	R002EZ	0	-10,898
34	CUSTOMER COMPONENT	E925C	X925C	R002CZ	-10,482	-117,679
35	STREET LIGHTING	E925F	X925F	R002FZ	0	0
36	TOTAL	E925	X925	R002Z	-10,482	-128,577
37	REGUL. COMM. EXP.-ACT 928					
38	CAPACITY COMPONENT	E928D	X928D	R002DZ	0	0
39	ENERGY COMPONENT	E928E	X928E	R002EZ	0	28,884
40	CUSTOMER COMPONENT	E928C	X928C	R002CZ	27,782	311,904

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DETAILS OF RESULTS

		OUT	IN	ALLOC	TOTAL ELECTRIC DEPARTMENT	PRODUCTION FUNCTION STEAM	DIESELS	PURCHASES	TOTAL
1	STREET LIGHTING	E928F	X928F	R002FZ	43,106	0	0	0	0
2	TOTAL	E928	X928	R002Z	1,190,061	3,101	10,255	6,463	19,819
3	DUPL. CHARGES/CR.-ACT 929								
4	CAPACITY COMPONENT	E929D	X929D	R002DZ	-292,689	-1,196	-4,218	-1,689	-7,103
5	ENERGY COMPONENT	E929E	X929E	R002EZ	-12,927	-78	0	-969	-1,047
6	CUSTOMER COMPONENT	E929C	X929C	R002CZ	-166,114	0	0	0	0
7	STREET LIGHTING	E929F	X929F	R002FZ	-17,729	0	0	0	0
8	TOTAL	E929	X929	R002Z	-489,459	-1,274	-4,218	-2,658	-8,150
9	MISC. GEN. - ACT. 930								
10	C & LM COMPONENT	E930CL	X930CL	DA4	0	0	0	0	0
11	CAPACITY COMPONENT	E930RD	X930RD	R002DZ	1,005,947	4,114	14,496	5,807	24,417
12	ENERGY COMPONENT	E930RE	X930RE	R002EZ	44,427	269	0	3,329	3,598
13	CUSTOMER COMPONENT	E930RC	X930RC	R002CZ	570,909	0	0	0	0
14	STREET LIGHTING	E930RF	X930RF	R002FZ	60,932	0	0	0	0
15	TOTAL	E930			1,682,215	4,383	14,496	9,136	28,015
16	RENTS- ACT 931								
17	C & LM COMPONENT	E931CL	X931CL	DA4	57,701	0	0	0	0
18	CAPACITY COMPONENT	E931RD	X931RD	R002DZ	740,424	3,028	10,669	4,274	17,971
19	ENERGY COMPONENT	E931RE	X931RE	R002EZ	32,700	198	0	2,450	2,648
20	CUSTOMER COMPONENT	E931RC	X931RC	R002CZ	420,217	0	0	0	0
21	STREET LIGHTING	E931RF	X931RF	R002FZ	44,849	0	0	0	0
22	TOTAL	E931			1,295,891	3,226	10,669	6,724	20,619
23	MAIN. OF GEN. PLT. -ACT 932								
24	CAPACITY COMPONENT	E932D	X932D	R002DZ	903,815	3,695	13,024	5,217	21,936
25	ENERGY COMPONENT	E932E	X932E	R002EZ	39,917	242	0	2,991	3,233
26	CUSTOMER COMPONENT	E932C	X932C	R002CZ	512,948	0	0	0	0
27	STREET LIGHTING	E932F	X932F	R002FZ	54,746	0	0	0	0
28	TOTAL	E932	X932	R002Z	1,511,426	3,937	13,024	8,208	25,169
29	A & G EXPENSES(926/927)								
30	CAPACITY COMPONENT	E60D	X9200D	PAYRD	5,269,185	96,236	157,990	95,418	349,644
31	CUSTOMER COMPONENT	E60C	X9200C	PAYRC	7,958,049	0	0	0	0
32	STREET LIGHTING	E60F	X9200F	PAYRF	574,471	0	0	0	0
33	TOTAL (PAYROLL REL.)	E60	X9200	PAYR	13,801,705	96,236	157,990	95,418	349,644
34	TOTAL A & G EXPENSES								
35	CAPACITY COMPONENT	EAGEXD			19,337,676	153,765	360,716	176,624	691,105
36	ENERGY COMPONENT	EAGEXE			746,324	3,765	0	46,555	50,320
37	CUSTOMER COMPONENT	EAGEXC			15,942,419	0	0	0	0
38	STREET LIGHTING	EAGEXF			1,426,629	0	0	0	0
39	TOTAL	EAGEX			37,453,048	157,530	360,716	223,179	741,425
40	TOTAL O & M SANS PRO-FORMA								

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COMMONWEALTH ELECTRIC COMPANY
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DETAILS OF RESULTS

		OUT	IN	ALLOC	TRANSMISSION 345KV	TRANSMISSION 115KV	TRANSMISSION SUBSTATION	TRANSMISSION TOTAL	DISTRIBUTION SUBSTATION	DISTRIBUTION PRIMARY
1	STREET LIGHTING	E928F	X928F	R002FZ	0	0	0	0	0	0
2	TOTAL	E928	X928	R002Z	12,584	87,228	7,205	107,017	67,542	269,655
3	DUPL. CHARGES/CR.-ACT 929									
4	CAPACITY COMPONENT	E929D	X929D	R002DZ	-5,176	-35,876	-2,963	-44,015	-27,779	-110,906
5	ENERGY COMPONENT	E929E	X929E	R002EZ	0	0	0	0	0	0
6	CUSTOMER COMPONENT	E929C	X929C	R002CZ	0	0	0	0	0	0
7	STREET LIGHTING	E929F	X929F	R002FZ	0	0	0	0	0	0
8	TOTAL	E929	X929	R002Z	-5,176	-35,876	-2,963	-44,015	-27,779	-110,906
9	MISC. GEN. - ACT. 930									
10	C & LM COMPONENT	E930CL	X930CL	DA4	0	0	0	0	0	0
11	CAPACITY COMPONENT	E930RD	X930RD	R002DZ	17,788	123,302	10,185	151,275	95,475	381,172
12	ENERGY COMPONENT	E930RE	X930RE	R002EZ	0	0	0	0	0	0
13	CUSTOMER COMPONENT	E930RC	X930RC	R002CZ	0	0	0	0	0	0
14	STREET LIGHTING	E930RF	X930RF	R002FZ	0	0	0	0	0	0
15	TOTAL	E930			17,788	123,302	10,185	151,275	95,475	381,172
16	RENTS- ACT 931									
17	C & LM COMPONENT	E931CL	X931CL	DA4	0	0	0	0	0	0
18	CAPACITY COMPONENT	E931RD	X931RD	R002DZ	13,093	90,756	7,497	111,346	70,274	280,561
19	ENERGY COMPONENT	E931RE	X931RE	R002EZ	0	0	0	0	0	0
20	CUSTOMER COMPONENT	E931RC	X931RC	R002CZ	0	0	0	0	0	0
21	STREET LIGHTING	E931RF	X931RF	R002FZ	0	0	0	0	0	0
22	TOTAL	E931			13,093	90,756	7,497	111,346	70,274	280,561
23	MAIN. OF GEN. PLT. -ACT 932									
24	CAPACITY COMPONENT	E932D	X932D	R002DZ	15,982	110,783	9,151	135,916	85,782	342,473
25	ENERGY COMPONENT	E932E	X932E	R002EZ	0	0	0	0	0	0
26	CUSTOMER COMPONENT	E932C	X932C	R002CZ	0	0	0	0	0	0
27	STREET LIGHTING	E932F	X932F	R002FZ	0	0	0	0	0	0
28	TOTAL	E932	X932	R002Z	15,982	110,783	9,151	135,916	85,782	342,473
29	A & G EXPENSES(926/927)									
30	CAPACITY COMPONENT	E60D	X9200D	PAYRD	124,020	342,922	26,849	493,791	698,443	2,100,839
31	CUSTOMER COMPONENT	E60C	X9200C	PAYRC	0	0	0	0	0	0
32	STREET LIGHTING	E60F	X9200F	PAYRF	0	0	0	0	0	0
33	TOTAL (PAYROLL REL.)	E60	X9200	PAYR	124,020	342,922	26,849	493,791	698,443	2,100,839
34	TOTAL A & G EXPENSES									
35	CAPACITY COMPONENT	EAGEXD			372,787	2,067,340	169,292	2,609,419	2,033,692	7,431,662
36	ENERGY COMPONENT	EAGEXE			0	0	0	0	0	0
37	CUSTOMER COMPONENT	EAGEXC			0	0	0	0	0	0
38	STREET LIGHTING	EAGEXF			0	0	0	0	0	0
39	TOTAL	EAGEX			372,787	2,067,340	169,292	2,609,419	2,033,692	7,431,662
40	TOTAL O & M SANS PRO-FORMA									

COMMONWEALTH ELECTRIC COMPANY
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DETAILS OF RESULTS

		OUT	IN	ALLOC	DISTRIBUTION SECONDARY	SERVICES	METERS	STREETLIGHT	DIESEL(GEN)	TOTAL
1	STREET LIGHTING	E928F	X928F	R002FZ	0	0	0	43,106	0	43,106
2	TOTAL	E928	X928	R002Z	250,155	37,264	54,715	43,106	0	722,437
3	DUPL. CHARGES/CR.-ACT 929									
4	CAPACITY COMPONENT	E929D	X929D	R002DZ	-102,886	0	0	0	0	-241,571
5	ENERGY COMPONENT	E929E	X929E	R002EZ	0	0	0	0	0	0
6	CUSTOMER COMPONENT	E929C	X929C	R002CZ	0	-15,326	-22,504	0	0	-37,830
7	STREET LIGHTING	E929F	X929F	R002FZ	0	0	0	-17,729	0	-17,729
8	TOTAL	E929	X929	R002Z	-102,886	-15,326	-22,504	-17,729	0	-297,130
9	MISC. GEN. - ACT. 930									
10	C & LM COMPONENT	E930CL	X930CL	DA4	0	0	0	0	0	0
11	CAPACITY COMPONENT	E930RD	X930RD	R002DZ	353,608	0	0	0	0	830,255
12	ENERGY COMPONENT	E930RE	X930RE	R002EZ	0	0	0	0	0	0
13	CUSTOMER COMPONENT	E930RC	X930RC	R002CZ	0	52,674	77,343	0	0	130,017
14	STREET LIGHTING	E930RF	X930RF	R002FZ	0	0	0	60,932	0	60,932
15	TOTAL	E930			353,608	52,674	77,343	60,932	0	1,021,204
16	RENTS- ACT 931									
17	C & LM COMPONENT	E931CL	X931CL	DA4	0	0	0	0	0	0
18	CAPACITY COMPONENT	E931RD	X931RD	R002DZ	260,272	0	0	0	0	611,107
19	ENERGY COMPONENT	E931RE	X931RE	R002EZ	0	0	0	0	0	0
20	CUSTOMER COMPONENT	E931RC	X931RC	R002CZ	0	38,771	56,928	0	0	95,699
21	STREET LIGHTING	E931RF	X931RF	R002FZ	0	0	0	44,849	0	44,849
22	TOTAL	E931			260,272	38,771	56,928	44,849	0	751,655
23	MAIN. OF GEN. PLT. -ACT 932									
24	CAPACITY COMPONENT	E932D	X932D	R002DZ	317,708	0	0	0	0	745,963
25	ENERGY COMPONENT	E932E	X932E	R002EZ	0	0	0	0	0	0
26	CUSTOMER COMPONENT	E932C	X932C	R002CZ	0	47,327	69,491	0	0	116,818
27	STREET LIGHTING	E932F	X932F	R002FZ	0	0	0	54,746	0	54,746
28	TOTAL	E932	X932	R002Z	317,708	47,327	69,491	54,746	0	917,527
29	A & G EXPENSES(926/927)									
30	CAPACITY COMPONENT	E60D	X9200D	PAYRD	1,626,468	0	0	0	0	4,425,750
31	CUSTOMER COMPONENT	E60C	X9200C	PAYRC	0	93,256	701,881	0	0	795,137
32	STREET LIGHTING	E60F	X9200F	PAYRF	0	0	0	574,471	0	574,471
33	TOTAL (PAYROLL REL.)	E60	X9200	PAYR	1,626,468	93,256	701,881	574,471	0	5,795,358
34	TOTAL A & G EXPENSES									
35	CAPACITY COMPONENT	EAGEXD			6,571,798	0	0	0	0	16,037,152
36	ENERGY COMPONENT	EAGEXE			0	0	0	0	0	0
37	CUSTOMER COMPONENT	EAGEXC			0	829,926	1,783,547	0	0	2,613,473
38	STREET LIGHTING	EAGEXF			0	0	0	1,426,629	0	1,426,629
39	TOTAL	EAGEX			6,571,798	829,926	1,783,547	1,426,629	0	20,077,254
40	TOTAL O & M SANS PRO-FORMA									

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COMMONWEALTH ELECTRIC COMPANY
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DETAILS OF RESULTS

		OUT	IN	ALLOC	DA CUST ACCT EXPENSE	DA CUST SER.&INFO EXPENSE	DA SALES EXPENSE	DA CONSERVATION EXPENSES	DA CUSTOMER DEPOSITS	DA INTANGIBLE PLANT
1	STREET LIGHTING	E928F	X928F	R002FZ	0	0	0	0	0	0
2	TOTAL	E928	X928	R002Z	259,148	23,627	10,459	18,638	-1,569	2,703
3	DUPL. CHARGES/CR.-ACT 929									
4	CAPACITY COMPONENT	E929D	X929D	R002DZ	0	0	0	0	0	0
5	ENERGY COMPONENT	E929E	X929E	R002EZ	0	0	0	-11,880	0	0
6	CUSTOMER COMPONENT	E929C	X929C	R002CZ	-106,585	-9,718	-4,302	4,214	645	-1,112
7	STREET LIGHTING	E929F	X929F	R002FZ	0	0	0	0	0	0
8	TOTAL	E929	X929	R002Z	-106,585	-9,718	-4,302	-7,666	645	-1,112
9	MISC. GEN. - ACT. 930									
10	C & LM COMPONENT	E930CL	X930CL	DA4	0	0	0	0	0	0
11	CAPACITY COMPONENT	E930RD	X930RD	R002DZ	0	0	0	0	0	0
12	ENERGY COMPONENT	E930RE	X930RE	R002EZ	0	0	0	40,829	0	0
13	CUSTOMER COMPONENT	E930RC	X930RC	R002CZ	366,319	33,398	14,784	-14,484	-2,217	3,821
14	STREET LIGHTING	E930RF	X930RF	R002FZ	0	0	0	0	0	0
15	TOTAL	E930			366,319	33,398	14,784	26,345	-2,217	3,821
16	RENTS- ACT 931									
17	C & LM COMPONENT	E931CL	X931CL	DA4	0	0	0	57,701	0	0
18	CAPACITY COMPONENT	E931RD	X931RD	R002DZ	0	0	0	0	0	0
19	ENERGY COMPONENT	E931RE	X931RE	R002EZ	0	0	0	30,052	0	0
20	CUSTOMER COMPONENT	E931RC	X931RC	R002CZ	269,628	24,583	10,882	-10,661	-1,632	2,812
21	STREET LIGHTING	E931RF	X931RF	R002FZ	0	0	0	0	0	0
22	TOTAL	E931			269,628	24,583	10,882	77,092	-1,632	2,812
23	MAIN. OF GEN. PLT. -ACT 932									
24	CAPACITY COMPONENT	E932D	X932D	R002DZ	0	0	0	0	0	0
25	ENERGY COMPONENT	E932E	X932E	R002EZ	0	0	0	36,684	0	0
26	CUSTOMER COMPONENT	E932C	X932C	R002CZ	329,128	30,007	13,283	-13,013	-1,992	3,433
27	STREET LIGHTING	E932F	X932F	R002FZ	0	0	0	0	0	0
28	TOTAL	E932	X932	R002Z	329,128	30,007	13,283	23,671	-1,992	3,433
29	A & G EXPENSES(926/927)									
30	CAPACITY COMPONENT	E60D	X9200D	PAYRD	0	0	0	0	0	0
31	CUSTOMER COMPONENT	E60C	X9200C	PAYRC	5,410,046	258,754	338,826	438,307	0	0
32	STREET LIGHTING	E60F	X9200F	PAYRF	0	0	0	0	0	0
33	TOTAL (PAYROLL REL.)	E60	X9200	PAYR	5,410,046	258,754	338,826	438,307	0	0
34	TOTAL A & G EXPENSES									
35	CAPACITY COMPONENT	EAGEXD			0	0	0	0	0	0
36	ENERGY COMPONENT	EAGEXE			0	0	0	696,004	0	0
37	CUSTOMER COMPONENT	EAGEXC			10,533,144	725,840	545,587	235,747	-31,012	53,436
38	STREET LIGHTING	EAGEXF			0	0	0	0	0	0
39	TOTAL	EAGEX			10,533,144	725,840	545,587	931,751	-31,012	53,436
40	TOTAL O & M SANS PRO-FORMA									

COMMONWEALTH ELECTRIC COMPANY
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		OUT	IN	ALLOC	DA CUSTOMER INSTALLATION	TOTAL DA CUSTOMERS
1	STREET LIGHTING	E928F	X928F	R002FZ	0	0
2	TOTAL	E928	X928	R002Z	27,782	340,788
3	DUPL. CHARGES/CR.-ACT 929					
4	CAPACITY COMPONENT	E929D	X929D	R002DZ	0	0
5	ENERGY COMPONENT	E929E	X929E	R002EZ	0	-11,880
6	CUSTOMER COMPONENT	E929C	X929C	R002CZ	-11,426	-128,284
7	STREET LIGHTING	E929F	X929F	R002FZ	0	0
8	TOTAL	E929	X929	R002Z	-11,426	-140,164
9	MISC. GEN. - ACT. 930					
10	C & LM COMPONENT	E930CL	X930CL	DA4	0	0
11	CAPACITY COMPONENT	E930RD	X930RD	R002DZ	0	0
12	ENERGY COMPONENT	E930RE	X930RE	R002EZ	0	40,829
13	CUSTOMER COMPONENT	E930RC	X930RC	R002CZ	39,271	440,892
14	STREET LIGHTING	E930RF	X930RF	R002FZ	0	0
15	TOTAL	E930			39,271	481,721
16	RENTS- ACT 931					
17	C & LM COMPONENT	E931CL	X931CL	DA4	0	57,701
18	CAPACITY COMPONENT	E931RD	X931RD	R002DZ	0	0
19	ENERGY COMPONENT	E931RE	X931RE	R002EZ	0	30,052
20	CUSTOMER COMPONENT	E931RC	X931RC	R002CZ	28,906	324,518
21	STREET LIGHTING	E931RF	X931RF	R002FZ	0	0
22	TOTAL	E931			28,906	412,271
23	MAIN. OF GEN. PLT. -ACT 932					
24	CAPACITY COMPONENT	E932D	X932D	R002DZ	0	0
25	ENERGY COMPONENT	E932E	X932E	R002EZ	0	36,684
26	CUSTOMER COMPONENT	E932C	X932C	R002CZ	35,284	396,130
27	STREET LIGHTING	E932F	X932F	R002FZ	0	0
28	TOTAL	E932	X932	R002Z	35,284	432,814
29	A & G EXPENSES(926/927)					
30	CAPACITY COMPONENT	E60D	X9200D	PAYRD	0	0
31	CUSTOMER COMPONENT	E60C	X9200C	PAYRC	716,979	7,162,912
32	STREET LIGHTING	E60F	X9200F	PAYRF	0	0
33	TOTAL (PAYROLL REL.)	E60	X9200	PAYR	716,979	7,162,912
34	TOTAL A & G EXPENSES					
35	CAPACITY COMPONENT	EAGEXD			0	0
36	ENERGY COMPONENT	EAGEXE			0	696,004
37	CUSTOMER COMPONENT	EAGEXC			1,266,204	13,328,946
38	STREET LIGHTING	EAGEXF			0	0
39	TOTAL	EAGEX			1,266,204	14,024,950
40	TOTAL O & M SANS PRO-FORMA					

COMMONWEALTH ELECTRIC COMPANY
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DETAILS OF RESULTS

		OUT	IN	ALLOC	TOTAL ELECTRIC DEPARTMENT	PRODUCTION FUNCTION STEAM	DIESELS	PURCHASES	TOTAL
1	CAPACITY COMPONENT	E00DZ			212,865,784	463,449	1,043,725	177,360,066	178,867,240
2	ENERGY COMPONENT	E00EZ			111,420,147	239,273	65,454	107,735,273	108,040,000
3	CUSTOMER COMPONENT	E00CZ			38,258,250	0	0	0	0
4	STREET LIGHTING	E00FZ			3,045,785	0	0	0	0
5	TOTAL	E00Z			365,589,966	702,722	1,109,179	285,095,339	286,907,240
6	PRO-FORMA O & M EXPENSES								
7	POWER COST CHARGES								
8	SEABROOK DEF. TAX REF.	ESDTR	XSDTR	P3	-698,109	0	0	-698,109	-698,109
9	ENERGY MANAG. SYSTEM(SCADA)	EEMS	XEMS	E556	10,959	2,739	0	2,740	5,479
10	BASE RATE POWER COSTS								
11	PRODUCTION COMPONENT	PCCAP			-88,458,708	0	0	-88,458,708	-88,458,708
12	TRANSMISSION COMPONENT	PCCBP			-229,122	-229,122	0	0	-229,122
13	TOTAL	PCCBAP			-88,687,830	-229,122	0	-88,458,708	-88,687,830
14	BASE RATE POWER CTS DEF.	DPCC	XDPCC	E555D	0	0	0	0	0
15	OTHER PRO FORMA O & M								
16	POST RETIREMENT BENEFITS								
17	CAPACITY COMPONENT	EPB01D	XPB01D	PAYRD	227,788	4,159	6,830	4,125	15,114
18	CUSTOMER COMPONENT	EPB01C	XPB01C	PAYRC	344,028	0	0	0	0
19	STREET LIGHTING	EPB01F	XPB01F	PAYRF	24,835	0	0	0	0
20	TOTAL	EPB01	XPB01	PAYR	596,651	4,159	6,830	4,125	15,114
21	AMORT. DEFER. POST RETIRE								
22	CAPACITY COMPONENT	EDPRBD	XDPRBD	PAYRD	109,031	1,992	3,269	1,974	7,235
23	CUSTOMER COMPONENT	EDPRBC	XDPRBC	PAYRC	164,668	0	0	0	0
24	STREET LIGHTING	EDPRBF	XDPRBF	PAYRF	11,887	0	0	0	0
25	TOTAL	EDPRB	XDPRB	PAYR	285,586	1,992	3,269	1,974	7,235
26	AMORT. OF RATE CASE EXP.								
27	CAPACITY COMPONENT	ERCED	XRCED	R002DZ	-13,736	-56	-198	-79	-333
28	ENERGY COMPONENT	ERCEE	XRCEE	R002EZ	-606	-4	0	-45	-49
29	CUSTOMER COMPONENT	ERCEC	XRCEC	R002CZ	-7,795	0	0	0	0
30	STREET LIGHTING	ERCEF	XRCEF	R002FZ	-832	0	0	0	0
31	TOTAL	ERCE	XRCE	R002Z	-22,969	-60	-198	-124	-382

COMMONWEALTH ELECTRIC COMPANY
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YEAR ENDING DECEMBER 31,1995

DETAILS OF RESULTS

		OUT	IN	ALLOC	TRANSMISSION 345KV	TRANSMISSION 115KV	TRANSMISSION SUBSTATION	TRANSMISSION TOTAL	DISTRIBUTION SUBSTATION	DISTRIBUTION PRIMARY
1	CAPACITY COMPONENT	E00DZ			1,304,667	2,985,424	213,456	4,503,547	3,943,547	13,891,103
2	ENERGY COMPONENT	E00EZ			0	0	0	0	0	0
3	CUSTOMER COMPONENT	E00CZ			0	0	0	0	0	0
4	STREET LIGHTING	E00FZ			0	0	0	0	0	0
5	TOTAL	E00Z			1,304,667	2,985,424	213,456	4,503,547	3,943,547	13,891,103
6	PRO-FORMA O & M EXPENSES									
7	POWER COST CHARGES									
8	SEABROOK DEF. TAX REF.	ESDTR	XSDTR	P3	0	0	0	0	0	0
9	ENERGY MANAG. SYSTEM(SCADA)	EEMS	XEMS	E556	2,740	2,740	0	5,480	0	0
10	BASE RATE POWER COSTS									
11	PRODUCTION COMPONENT	PCCAP			0	0	0	0	0	0
12	TRANSMISSION COMPONENT	PCCBP			0	0	0	0	0	0
13	TOTAL	PCCBAP			0	0	0	0	0	0
14	BASE RATE POWER CTS DEF.	DPCC	XDPCC	E555D	0	0	0	0	0	0
15	OTHER PRO FORMA O & M									
16	POST RETIREMENT BENEFITS									
17	CAPACITY COMPONENT	EPB01D	XPB01D	PAYRD	5,361	14,825	1,161	21,347	30,194	90,820
18	CUSTOMER COMPONENT	EPB01C	XPB01C	PAYRC	0	0	0	0	0	0
19	STREET LIGHTING	EPB01F	XPB01F	PAYRF	0	0	0	0	0	0
20	TOTAL	EPB01	XPB01	PAYR	5,361	14,825	1,161	21,347	30,194	90,820
21	AMORT. DEFER. POST RETIRE									
22	CAPACITY COMPONENT	EDPRBD	XDPRBD	PAYRD	2,566	7,096	556	10,218	14,452	43,471
23	CUSTOMER COMPONENT	EDPRBC	XDPRBC	PAYRC	0	0	0	0	0	0
24	STREET LIGHTING	EDPRBF	XDPRBF	PAYRF	0	0	0	0	0	0
25	TOTAL	EDPRB	XDPRB	PAYR	2,566	7,096	556	10,218	14,452	43,471
26	AMORT. OF RATE CASE EXP.									
27	CAPACITY COMPONENT	ERCED	XRCED	R002DZ	-243	-1,684	-139	-2,066	-1,304	-5,205
28	ENERGY COMPONENT	ERCEE	XRCEE	R002EZ	0	0	0	0	0	0
29	CUSTOMER COMPONENT	ERCEC	XRCEC	R002CZ	0	0	0	0	0	0
30	STREET LIGHTING	ERCEF	XRCEF	R002FZ	0	0	0	0	0	0
31	TOTAL	ERCE	XRCE	R002Z	-243	-1,684	-139	-2,066	-1,304	-5,205

COMMONWEALTH ELECTRIC COMPANY
FUCTIONALIZED COST OF SERVICE
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DETAILS OF RESULTS

		OUT	IN	ALLOC	DISTRIBUTION SECONDARY	SERVICES	METERS	STREETLIGHT	DIESEL(GEN)	TOTAL
1	CAPACITY COMPONENT	E00DZ			11,660,347	0	0	0	0	29,494,997
2	ENERGY COMPONENT	E00EZ			0	0	0	0	0	0
3	CUSTOMER COMPONENT	E00CZ			0	1,129,938	3,483,541	0	0	4,613,479
4	STREET LIGHTING	E00FZ			0	0	0	3,045,785	0	3,045,785
5	TOTAL	E00Z			11,660,347	1,129,938	3,483,541	3,045,785	0	37,154,261
6	PRO-FORMA O & M EXPENSES									
7	POWER COST CHARGES									
8	SEABROOK DEF. TAX REF.	ESDTR	XSDTR	P3	0	0	0	0	0	0
9	ENERGY MANAG. SYSTEM(SCADA)	EEMS	XEMS	E556	0	0	0	0	0	0
10	BASE RATE POWER COSTS									
11	PRODUCTION COMPONENT	PCCAP			0	0	0	0	0	0
12	TRANSMISSION COMPONENT	PCCBP			0	0	0	0	0	0
13	TOTAL	PCCBAP			0	0	0	0	0	0
14	BASE RATE POWER CTS DEF.	DPCC	XDPCC	E555D	0	0	0	0	0	0
15	OTHER PRO FORMA O & M									
16	POST RETIREMENT BENEFITS									
17	CAPACITY COMPONENT	EPB01D	XPB01D	PAYRD	70,313	0	0	0	0	191,327
18	CUSTOMER COMPONENT	EPB01C	XPB01C	PAYRC	0	4,031	30,342	0	0	34,373
19	STREET LIGHTING	EPB01F	XPB01F	PAYRF	0	0	0	24,835	0	24,835
20	TOTAL	EPB01	XPB01	PAYR	70,313	4,031	30,342	24,835	0	250,535
21	AMORT. DEFER. POST RETIRE									
22	CAPACITY COMPONENT	EDPRBD	XDPRBD	PAYRD	33,655	0	0	0	0	91,578
23	CUSTOMER COMPONENT	EDPRBC	XDPRBC	PAYRC	0	1,930	14,523	0	0	16,453
24	STREET LIGHTING	EDPRBF	XDPRBF	PAYRF	0	0	0	11,887	0	11,887
25	TOTAL	EDPRB	XDPRB	PAYR	33,655	1,930	14,523	11,887	0	119,918
26	AMORT. OF RATE CASE EXP.									
27	CAPACITY COMPONENT	ERCED	XRCED	R002DZ	-4,828	0	0	0	0	-11,337
28	ENERGY COMPONENT	ERCEE	XRCEE	R002EZ	0	0	0	0	0	0
29	CUSTOMER COMPONENT	ERCEC	XRCEC	R002CZ	0	-719	-1,056	0	0	-1,775
30	STREET LIGHTING	ERCEF	XRCEF	R002FZ	0	0	0	-832	0	-832
31	TOTAL	ERCE	XRCE	R002Z	-4,828	-719	-1,056	-832	0	-13,944

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		OUT	IN	ALLOC	DA CUST ACCT EXPENSE	DA CUST SER.&INFO EXPENSE	DA SALES EXPENSE	DA CONSERVATION EXPENSES	DA CUSTOMER DEPOSITS	DA INTANGIBLE PLANT
1	CAPACITY COMPONENT	E00DZ			0	0	0	0	0	0
2	ENERGY COMPONENT	E00EZ			0	0	0	3,380,147	0	0
3	CUSTOMER COMPONENT	E00CZ			26,847,245	2,579,914	1,062,842	244,471	-31,012	53,436
4	STREET LIGHTING	E00FZ			0	0	0	0	0	0
5	TOTAL	E00Z			26,847,245	2,579,914	1,062,842	3,624,618	-31,012	53,436
6	PRO-FORMA O & M EXPENSES									
7	POWER COST CHARGES									
8	SEABROOK DEF. TAX REF.	ESDTR	XSDTR	P3	0	0	0	0	0	0
9	ENERGY MANAG. SYSTEM(SCADA)	EEMS	XEMS	E556	0	0	0	0	0	0
10	BASE RATE POWER COSTS									
11	PRODUCTION COMPONENT	PCCAP			0	0	0	0	0	0
12	TRANSMISSION COMPONENT	PCCBP			0	0	0	0	0	0
13	TOTAL	PCCBAP			0	0	0	0	0	0
14	BASE RATE POWER CTS DEF.	DPCC	XDPCC	E555D	0	0	0	0	0	0
15	OTHER PRO FORMA O & M									
16	POST RETIREMENT BENEFITS									
17	CAPACITY COMPONENT	EPB01D	XPB01D	PAYRD	0	0	0	0	0	0
18	CUSTOMER COMPONENT	EPB01C	XPB01C	PAYRC	233,878	11,186	14,648	18,948	0	0
19	STREET LIGHTING	EPB01F	XPB01F	PAYRF	0	0	0	0	0	0
20	TOTAL	EPB01	XPB01	PAYR	233,878	11,186	14,648	18,948	0	0
21	AMORT. DEFER. POST RETIRE									
22	CAPACITY COMPONENT	EDPRBD	XDPRBD	PAYRD	0	0	0	0	0	0
23	CUSTOMER COMPONENT	EDPRBC	XDPRBC	PAYRC	111,945	5,354	7,011	9,069	0	0
24	STREET LIGHTING	EDPRBF	XDPRBF	PAYRF	0	0	0	0	0	0
25	TOTAL	EDPRB	XDPRB	PAYR	111,945	5,354	7,011	9,069	0	0
26	AMORT. OF RATE CASE EXP.									
27	CAPACITY COMPONENT	ERCED	XRCED	R002DZ	0	0	0	0	0	0
28	ENERGY COMPONENT	ERCEE	XRCEE	R002EZ	0	0	0	-557	0	0
29	CUSTOMER COMPONENT	ERCEC	XRCEC	R002CZ	-5,002	-456	-202	198	30	-52
30	STREET LIGHTING	ERCEF	XRCEF	R002FZ	0	0	0	0	0	0
31	TOTAL	ERCE	XRCE	R002Z	-5,002	-456	-202	-359	30	-52